

**ARMIS 4302 AND 4308**

**ANNUAL REPORT**

**OF**

**New England Telephone and Telegraph Company**

**125 High Street, Boston, Massachusetts 02110**

**To The**

**FEDERAL COMMUNICATIONS COMMISSION**

**FOR THE YEAR ENDED**

**DECEMBER 31, 1994**

APPROVED BY	SIGNED
<i>Assent</i>	<i>C/30/95 DB</i>
AUDITOR	
SUPERVISOR	
FILED	

**ARMIS REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1994**

<b>SCHEDULE TITLE</b>	<b>1994ARMIS FILING SCHEDULE NUMBER</b>
<b>GENERAL CORPORATE INFORMATION SCHEDULES</b>	
Identity of Respondent	C-1
Control over Respondent	C-2
Board of Directors and General Officers	C-3
Stockholders	C-4
Important Changes During the Year	C-5
<b>BALANCE SHEET SCHEDULES</b>	
Balance Sheet Accounts	B-1
Statement of Cash Flows	B-2
Investments in Affiliated Companies	B-3
Analysis of Assets Purchased From or Sold to Affiliates	B-4
Analysis of Entries in Accumulated Depreciation	B-5
Summary of Investment and Accumulated Depreciation by Jurisdiction	B-6
Bases of Charges for Depreciation	B-7
Capital Leases	B-8
Deferred Charges	B-9
Accounts Payable to Affiliates	B-10
Long-Term Debt	B-11
Net Deferred Income Taxes	B-12
Other Deferred Credits	B-13
Capital Stock	B-14
Capital Stock and Funded Debt Reacquired or Retired During the Year	B-15
<b>INCOME STATEMENT SCHEDULES</b>	
Income Statement Accounts	I-1
Analysis of Services Purchased From or Sold to Affiliates	I-2
Pension Cost	I-3
Other Operating Taxes	I-4
Prepaid Taxes and Tax Accruals	I-5
Special Charges	I-6
Donations or Payments by Persons Other than Employees	I-7
<b>STATISTICAL SCHEDULES</b>	
Outside Plant Statistics	I.A & I.B
Switched Access Lines in Service by Technology	II
Access Lines in Service by Customer	III
Telephone Calls	IV

PANY: New England Telephone  
UDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-1 - IDENTITY OF RESPONDENT

Row No.	Classification (a)	Description (b)
0100	Exact Name of Respondent	New England Telephone and Telegraph Company
0110	Date of Incorporation	10/19/1883
0120	State of Incorporation	State of New York
States of Operation.		
0130	State of Operation	Maine
0131	State of Operation	Massachusetts
0132	State of Operation	New Hampshire
0133	State of Operation	Rhode Island
0134	State of Operation	Vermont

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-1 - IDENTITY OF RESPONDENT

Row No.	Classification (a)	Description (b)
------------	-----------------------	--------------------

Laws Affecting Organization.  
-----

0200	Date of Passage	
0210	Date of Filing Certificate	10/19/1883
0220	Date of Reorganization	
0230	Date of Receivership	
0240	Date of Trust	

Partnership.  
-----

0250	Partner and date of formation	
0251	Partner and date of formation	
0252	Partner and date of formation	
0253	Partner and date of formation	
0254	Partner and date of formation	
0255	Partner and date of formation	
0256	Partner and date of formation	
0257	Partner and date of formation	
0258	Partner and date of formation	
0260	Law of State or Territory	
0261	Continuation of Law of State or Terr.	
0262	Continuation of Law of State or Terr.	
0270	Law of State or Territory	
0271	Continuation of Law of State or Terr.	
0272	Continuation of Law of State or Terr.	
0280	Law of State or Territory	
0281	Continuation of Law of State or Terr.	
0282	Continuation of Law of State or Terr.	
0290	Law of State or Territory	
0291	Continuation of Law of State or Terr.	
0292	Continuation of Law of State or Terr.	

PANY: New England Telephone  
JUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-2 - CONTROL OVER RESPONDENT

Row No.	Classification (a)	Description (b)
------------	-----------------------	--------------------

0100	The Form of Control	Sole
------	---------------------	------

Directly Controlling Organization or Person.

0110	Name and Address of Controlling Organization	NYNEX Corporation
0111	Continuation of data on Controlling Organization	335 Madison Avenue
0112	Continuation of data on Controlling Organization	New York, New York 10017

Joint Controlling Organization or Person.

0150	Name and Address of Organization or Person	
0151	Continuation of Organization Controlling Jointly	
0152	Continuation of Organization Controlling Jointly	

0160	Name and Address of Organization or Person	
1	Continuation of Organization Controlling Jointly	
0162	Continuation of Organization Controlling Jointly	

0170	Name and Address of Organization or Person	
0171	Continuation of Organization Controlling Jointly	
0172	Continuation of Organization Controlling Jointly	

0180	Name and Address of Organization or Person	
0181	Continuation of Organization Controlling Jointly	
0182	Continuation of Organization Controlling Jointly	

0190	Name and Address of Organization or Person	
0191	Continuation of Organization Controlling Jointly	
0192	Continuation of Organization Controlling Jointly	

0200	The Means by Which Control Was Held	Through ownership of voting securities
0210	The Extent of Control	100%

Indirect Control.

0300	Name of Org. Who Controlled Directly Contr. Org.	
0310	Name of Org. Who Controlled Directly Contr. Org.	
0320	Name of Org. Who Controlled Directly Contr. Org.	
0330	Name of Org. Who Controlled Directly Contr. Org.	
0340	Name of Org. Who Controlled Directly Contr. Org.	
0350	Name of Org. Who Controlled Directly Contr. Org.	
0360	Name of Org. Who Controlled Directly Contr. Org.	
0370	Name of Org. Who Controlled Directly Contr. Org.	
0380	Name of Org. Who Controlled Directly Contr. Org.	
0390	Name of Org. Who Controlled Directly Contr. Org.	

PANY: New England Telephone  
JUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-2 - CONTROL OVER RESPONDENT

Row No.	Classification (a)	Description (b)
Control as Trustee. -----		
0400	Name and Address of Beneficiary	
0401	Continuation of data on Beneficiary	
0402	Continuation of data on Beneficiary	
0410	Name and Address of Beneficiary	
0411	Continuation of data on Beneficiary	
0412	Continuation of data on Beneficiary	
0420	Name and Address of Beneficiary	
0421	Continuation of data on Beneficiary	
0422	Continuation of data on Beneficiary	
0430	Name and Address of Beneficiary	
0431	Continuation of data on Beneficiary	
0432	Continuation of data on Beneficiary	
0440	Name and Address of Beneficiary	
0441	Continuation of data on Beneficiary	
0442	Continuation of data on Beneficiary	
0450	Name and Address of Beneficiary	
0451	Continuation of data on Beneficiary	
0452	Continuation of data on Beneficiary	
0460	Name and Address of Beneficiary	
0461	Continuation of data on Beneficiary	
0462	Continuation of data on Beneficiary	
0470	Name and Address of Beneficiary	
0471	Continuation of data on Beneficiary	
0472	Continuation of data on Beneficiary	
0480	Name and Address of Beneficiary	
0481	Continuation of data on Beneficiary	
0482	Continuation of data on Beneficiary	
0490	Name and Address of Beneficiary	
0491	Continuation of data on Beneficiary	
0492	Continuation of data on Beneficiary	

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)
0100	SEC 10-K	N/A	
0101	Director	Kenneth M. Curtis-Portland, ME	
0102	Director	Gerhard M. Freche-Naples, FL	
0103	Director	Thomas F. Gilbane-Providence, RI	
0104	Director	Luther F. Hackett-Burlington, VT	
0105	Director	Ronald A. Homer-Boston, MA	
0106	Director	Anna F. Jones-Boston, MA	
0107	Director	Jane E. Newman-North Hampton, NH	
0108	Director	Paul C. O'Brien-Boston, MA	
0109	Director	David B. Perini-Framingham, MA	
0110	Director	Donald B. Reed-Boston, MA	
0111	Director	Ivan G. Seidenberg-White Plains, NY	
0112	Director	Ira Stepanian-Boston, MA	
0113	Director	Kimon S. Zachos-Manchester, NH	

PANY: New England Telephone  
AUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification (a)	Name and Address (City and State) (b)	Term Ex- pired or Current Term Will Expire (d)	Served Con- tinuously From (e)
0100	SEC 10-K	N/A	N/A	N/A
0101	Director	Kenneth M. Curtis-Portland, ME	1994	01/01/1984 to 12/31/1994
0102	Director	Gerhard M. Freche-Naples, FL	1994	07/01/1982 to 12/31/1994
0103	Director	Thomas F. Gilbane-Providence, RI	1995	10/01/1992 to 12/31/1994
0104	Director	Luther F. Hackett-Burlington, VT	1994	04/15/1980 to 12/31/1994
0105	Director	Ronald A. Homer-Boston, MA	1995	04/16/1985 to 12/31/1994
0106	Director	Anna F. Jones-Boston, MA	1994	03/01/1989 to 12/31/1994
0107	Director	Jane E. Newman-North Hampton, NH	1995	10/15/1991 to 12/31/1994
0108	Director	Paul C. O'Brien-Boston, MA	1994	01/01/1987 to 12/31/1994
0109	Director	David B. Perini-Framingham, MA	1994	10/01/1982 to 12/31/1994
0110	Director	Donald B. Reed-Boston, MA	1995	04/01/1991 to 12/31/1994
0111	Director	Ivan G. Seidenberg-White Plains, NY	1994	11/01/1991 to 12/31/1994
0112	Director	Ira Stepanian-Boston, MA	1995	02/01/1988 to 12/31/1994
0113	Director	Kimion S. Zachos-Manchester, NH	1994	04/15/1980 to 12/31/1994



PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row	Classifi- cation No. (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)
0201	Officer	Paul C. O'Brien - Boston, MA	Chairman of the Board
0202	Officer	Donald B. Reed - Boston, MA	President & CEO - All Departments
0203	Officer	Morrison Des. Webb - Boston, MA	VP & General Counsel
0204	Officer	Morrison Des. Webb - Boston, MA	Secretary
0205	Officer	Paulette M. Balich - Boston, MA	VP-States Marketing Area
0206	Officer	Walter E. Bartlett - Boston, MA	VP-Marketing and Technology
0207	Officer	Gail Deegan - Boston, MA	VP & Chief Financial Officer
0208	Officer	Gail Deegan - Boston, MA	Treasurer
0209	Officer	Joseph J. Kelley, Jr. - Boston, MA	VP-Operations
0210	Officer	Brian R. Lane - Boston, MA	VP-Access Services
0211	Officer	Douglas J. Mello - New York, NY	VP-Sales
0212	Officer	Patt Taylor - Boston, MA	VP-Mass. Marketing Area
0213	Officer	Paul Lacouture	VP - Engineering and Construction

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE C-3  
PAGE 2.2 OF 2

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row	Classification	Name and Address (City and State)	Term Ex- pired or Current Term Will Expire (d)	Served Con- tinuously From (e)
0201	Officer	Paul C. O'Brien - Boston, MA	1994	06/16/1993 to 12/31/1994
0202	Officer	Donald B. Reed - Boston, MA	1994	06/16/1993 to 12/31/1994
0203	Officer	Morrison Des. Webb - Boston, MA	1995	06/01/1991 to 12/31/1994
0204	Officer	Morrison Des. Webb - Boston, MA	1995	12/16/1992 to 12/31/1994
0205	Officer	Paulette M. Balich - Boston, MA	1995	09/01/1993 to 12/31/1994
0206	Officer	Walter E. Bartlett - Boston, MA	1994	07/01/1980 to 04/19/1994
0207	Officer	Gail Deegan - Boston, MA	1994	11/01/1991 to 12/31/1994
0208	Officer	Gail Deegan - Boston, MA	1994	11/01/1993 to 12/31/1994
0209	Officer	Joseph J. Kelley, Jr. - Boston, MA	1995	03/01/1990 to 12/31/1994
0210	Officer	Brian R. Lane - Boston, MA	1995	04/19/1994 to 12/31/1994
0211	Officer	Douglas J. Mello - New York, NY	1995	04/19/1994 to 12/31/1994
0212	Officer	Patt Taylor - Boston, MA	1995	05/01/1994 to 12/31/1994
0213	Officer	Paul Lacouture	1995	01/01/1994 to 12/31/1994

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE C-4  
PAGE 1 OF 1

TABLE C-4 - STOCKHOLDERS

Row No.	Classification (a)	Description (b)	Number (c)
0100	Class of Stock	Common	N/A
0110	Stockholder	NYNEX Corporation	1
0111	Stockholder	335 Madison Avenue	
0112	Stockholder	New York, New York 10017	
0113	Stockholder		
0114	Stockholder		
0115	Stockholder		
0116	Stockholder		
0117	Stockholder		
0118	Stockholder		
0119	Stockholder		
0120	Stockholder		
0121	Stockholder		
0122	Stockholder		
0123	Stockholder		
0124	Stockholder		
0125	Stockholder		
0126	Stockholder		
0127	Stockholder		
0128	Stockholder		
0129	Stockholder		
0130	Stockholder		
0131	Stockholder		
0132	Stockholder		
0133	Stockholder		
0134	Stockholder		
0135	Stockholder		
0136	Stockholder		
0137	Stockholder		
0138	Stockholder		
0139	Stockholder		
0140	Total Number of Shares Held	N/A	1
0150	Total Holders of Class of Stock	N/A	1
0160	Date of Compilation	12/31/1994	N/A
0170	Purpose of Compilation	General	N/A

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Extensions of System		
-----		
0110	Name of Extension	None
0111	Continuation of data on Extension of System	
0112	Continuation of data on Extension of System	
0120	Name of Extension	
0121	Continuation of data on Extension of System	
0122	Continuation of data on Extension of System	
0130	Name of Extension	
0131	Continuation of data on Extension of System	
0132	Continuation of data on Extension of System	
0140	Name of Extension	
0141	Continuation of data on Extension of System	
0142	Continuation of data on Extension of System	
0150	Name of Extension	
0151	Continuation of data on Extension of System	
0152	Continuation of data on Extension of System	
0160	Name of Extension	
0161	Continuation of data on Extension of System	
0162	Continuation of data on Extension of System	
0170	Name of Extension	
0171	Continuation of data on Extension of System	
0172	Continuation of data on Extension of System	
0180	Name of Extension	
0181	Continuation of data on Extension of System	
0182	Continuation of data on Extension of System	
0190	Name of Extension	
0191	Continuation of data on Extension of System	
0192	Continuation of data on Extension of System	

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
	Substantial Portions or All Property Sold	
-----		
0210	Particulars of Property Sold	None
0211	Continuation of Particulars of Property Sold	
0212	Continuation of Particulars of Property Sold	
0220	Particulars of Property Sold	
0221	Continuation of Particulars of Property Sold	
0222	Continuation of Particulars of Property Sold	
0230	Particulars of Property Sold	
0231	Continuation of Particulars of Property Sold	
0232	Continuation of Particulars of Property Sold	
0240	Particulars of Property Sold	
0241	Continuation of Particulars of Property Sold	
0242	Continuation of Particulars of Property Sold	
0250	Particulars of Property Sold	
0251	Continuation of Particulars of Property Sold	
0252	Continuation of Particulars of Property Sold	
0260	Particulars of Property Sold	
0261	Continuation of Particulars of Property Sold	
0262	Continuation of Particulars of Property Sold	
0270	Particulars of Property Sold	
0271	Continuation of Particulars of Property Sold	
0272	Continuation of Particulars of Property Sold	
0280	Particulars of Property Sold	
0281	Continuation of Particulars of Property Sold	
0282	Continuation of Particulars of Property Sold	
0290	Particulars of Property Sold	
0291	Continuation of Particulars of Property Sold	
0292	Continuation of Particulars of Property Sold	
0300	Map Defining Territory	See insert to Schedule A-6 of the 1990 Form M.

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
------------	-----------------------	--------------------

-----  
Companies Coming Under the Direct Control of the Carrier  
-----

1010	Form of Direct Control	None
------	------------------------	------

1011	Name and Address of Company	
------	-----------------------------	--

1012	Description of Direct Control	
------	-------------------------------	--

1013	Continuation of Description of Direct Control	
------	---	--

1020	Form of Direct Control	
------	------------------------	--

1021	Name and Address of Company	
------	-----------------------------	--

1022	Description of Direct Control	
------	-------------------------------	--

1023	Continuation of Description of Direct Control	
------	---	--

1030	Form of Direct Control	
------	------------------------	--

1031	Name and Address of Company	
------	-----------------------------	--

1032	Description of Direct Control	
------	-------------------------------	--

1033	Continuation of Description of Direct Control	
------	---	--

1040	Form of Direct Control	
------	------------------------	--

1041	Name and Address of Company	
------	-----------------------------	--

1042	Description of Direct Control	
------	-------------------------------	--

1043	Continuation of Description of Direct Control	
------	---	--

1050	Form of Direct Control	
------	------------------------	--

1051	Name and Address of Company	
------	-----------------------------	--

1052	Description of Direct Control	
------	-------------------------------	--

1053	Continuation of Description of Direct Control	
------	---	--

1060	Form of Direct Control	
------	------------------------	--

1061	Name and Address of Company	
------	-----------------------------	--

1062	Description of Direct Control	
------	-------------------------------	--

1063	Continuation of Description of Direct Control	
------	---	--

1070	Form of Direct Control	
------	------------------------	--

1071	Name and Address of Company	
------	-----------------------------	--

1072	Description of Direct Control	
------	-------------------------------	--

1073	Continuation of Description of Direct Control	
------	---	--

1080	Form of Direct Control	
------	------------------------	--

1081	Name and Address of Company	
------	-----------------------------	--

1082	Description of Direct Control	
------	-------------------------------	--

1083	Continuation of Description of Direct Control	
------	---	--

1090	Form of Direct Control	
------	------------------------	--

1091	Name and Address of Company	
------	-----------------------------	--

1092	Description of Direct Control	
------	-------------------------------	--

1093	Continuation of Description of Direct Control	
------	---	--

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Changes in the Direct Control of a Company		
-----		
1110	Form of Direct Control	None
1111	Name of Company	
1112	Description of the Change in the Direct Control	
1113	Continuation of Description of Change in Direct Control	
1120	Form of Direct Control	
1121	Name of Company	
1122	Description of the Change in the Direct Control	
1123	Continuation of Description of Change in Direct Control	
1130	Form of Direct Control	
1131	Name of Company	
1132	Description of the Change in the Direct Control	
1133	Continuation of Description of Change in Direct Control	
1140	Form of Direct Control	
1141	Name of Company	
1142	Description of the Change in the Direct Control	
1143	Continuation of Description of Change in Direct Control	
1150	Form of Direct Control	
1151	Name of Company	
1152	Description of the Change in the Direct Control	
1153	Continuation of Description of Change in Direct Control	
1160	Form of Direct Control	
1161	Name of Company	
1162	Description of the Change in the Direct Control	
1163	Continuation of Description of Change in Direct Control	
1170	Form of Direct Control	
1171	Name of Company	
1172	Description of the Change in the Direct Control	
1173	Continuation of Description of Change in Direct Control	
1180	Form of Direct Control	
1181	Name of Company	
1182	Description of the Change in the Direct Control	
1183	Continuation of Description of Change in Direct Control	
1190	Form of Direct Control	
1191	Name of Company	
1192	Description of the Change in the Direct Control	
1193	Continuation of Description of Change in Direct Control	

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
Changes Affecting the Direct Control of a Company		
1210	Name of Company	None
1211	Description of the Change Affecting Direct Control	
1212	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1220	Name of Company	
1221	Description of the Change Affecting Direct Control	
1222	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1230	Name of Company	
1231	Description of the Change Affecting Direct Control	
1232	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1240	Name of Company	
1241	Description of the Change Affecting Direct Control	
2	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1250	Name of Company	
1251	Description of the Change Affecting Direct Control	
1252	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1260	Name of Company	
1261	Description of the Change Affecting Direct Control	
1262	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1270	Name of Company	
1271	Description of the Change Affecting Direct Control	
1272	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1280	Name of Company	
1281	Description of the Change Affecting Direct Control	
1282	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1290	Name of Company	
1291	Description of the Change Affecting Direct Control	
1292	Continuation of Descript. of Change Affecting Dir. Ctrl.	



IPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Companies Coming Under Indirect Control of the Carrier		
-----		
1310	Form of Indirect Control	None
1311	Name and Address of Company	
1312	Description of Indirect Control	
1313	Continuation of Description of Indirect Control	
1320	Form of Indirect Control	
1321	Name and Address of Company	
1322	Description of Indirect Control	
1323	Continuation of Description of Indirect Control	
1330	Form of Indirect Control	
1331	Name and Address of Company	
1332	Description of Indirect Control	
1333	Continuation of Description of Indirect Control	
1340	Form of Indirect Control	
1341	Name and Address of Company	
1342	Description of Indirect Control	
1343	Continuation of Description of Indirect Control	
1350	Form of Indirect Control	
1351	Name and Address of Company	
1352	Description of Indirect Control	
1353	Continuation of Description of Indirect Control	
1360	Form of Indirect Control	
1361	Name and Address of Company	
1362	Description of Indirect Control	
1363	Continuation of Description of Indirect Control	
1370	Form of Indirect Control	
1371	Name and Address of Company	
1372	Description of Indirect Control	
1373	Continuation of Description of Indirect Control	
1380	Form of Indirect Control	
1381	Name and Address of Company	
1382	Description of Indirect Control	
1383	Continuation of Description of Indirect Control	
1390	Form of Indirect Control	
1391	Name and Address of Company	
1392	Description of Indirect Control	
1393	Continuation of Description of Indirect Control	

NY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Changes in the Indirect Control of a Company		
-----		
1410	Form of Indirect Control	None
1411	Name of Company	
1412	Description of the Change in Indirect Control	
1413	Continuation of Description of Change in Indirect Ctrl.	
1420	Form of Indirect Control	
1421	Name of Company	
1422	Description of the Change in Indirect Control	
1423	Continuation of Description of Change in Indirect Ctrl.	
1430	Form of Indirect Control	
1431	Name of Company	
1432	Description of the Change in Indirect Control	
1433	Continuation of Description of Change in Indirect Ctrl.	
1440	Form of Indirect Control	
1441	Name of Company	
1442	Description of the Change in Indirect Control	
1443	Continuation of Description of Change in Indirect Ctrl.	
1450	Form of Indirect Control	
1451	Name of Company	
1452	Description of the Change in Indirect Control	
1453	Continuation of Description of Change in Indirect Ctrl.	
1460	Form of Indirect Control	
1461	Name of Company	
1462	Description of the Change in Indirect Control	
1463	Continuation of Description of Change in Indirect Ctrl.	
1470	Form of Indirect Control	
1471	Name of Company	
1472	Description of the Change in Indirect Control	
1473	Continuation of Description of Change in Indirect Ctrl.	
1480	Form of Indirect Control	
1481	Name of Company	
1482	Description of the Change in Indirect Control	
1483	Continuation of Description of Change in Indirect Ctrl.	
1490	Form of Indirect Control	
1491	Name of Company	
1492	Description of the Change in Indirect Control	
1493	Continuation of Description of Change in Indirect Ctrl.	

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Changes Affecting the Indirect Control of a Company		
-----		
1510	Name of Company	None
1511	Description of the Change Affecting Indirect Control	
1512	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1520	Name of Company	
1521	Description of the Change Affecting Indirect Control	
1522	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1530	Name of Company	
1531	Description of the Change Affecting Indirect Control	
1532	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1540	Name of Company	
1541	Description of the Change Affecting Indirect Control	
1542	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1550	Name of Company	
1551	Description of the Change Affecting Indirect Control	
1552	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1560	Name of Company	
1561	Description of the Change Affecting Indirect Control	
1562	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1570	Name of Company	
1571	Description of the Change Affecting Indirect Control	
1572	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1580	Name of Company	
1581	Description of the Change Affecting Indirect Control	
1582	Continuation of Descr. of Change Affecting Indir. Ctrl.	
1590	Name of Company	
1591	Description of the Change Affecting Indirect Control	
1592	Continuation of Descr. of Change Affecting Indir. Ctrl.	

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
-----		
Important Contracts, Agreements, Etc.		
-----		
1610	Identification of Type and Name of Contracting Party	AT&T Communications, Inc.
1611	Date of Contract	08/16/94
1612	Description of the Contract	Amended Contract Adding Invoice Derived to B&C contract
1613	Continuation of Description of the Contract	through 12/31/95.
1620	Identification of Type and Name of Contracting Party	AmeriVision/Ameritel Communication Inc.
1621	Date of Contract	12/07/94
1622	Description of the Contract	Provision of Billing and Collection Services by respondent
1623	Continuation of Description of the Contract	on a month to month basis.
1630	Identification of Type and Name of Contracting Party	Enhanced Services Billing Inc.
1631	Date of Contract	06/15/94
1632	Description of the Contract	Provision of Billing and Collection Services by respondent
1633	Continuation of Description of the Contract	on a month to month basis.
1640	Identification of Type and Name of Contracting Party	MCI
1641	Date of Contract	11/03/94
1642	Description of the Contract	Provision of Billing and Collection Services by respondent
1643	Continuation of Description of the Contract	through 12/31/98.
1650	Identification of Type and Name of Contracting Party	Network Access Inc.
1651	Date of Contract	05/13/94
1652	Description of the Contract	Provision of Billing and Collection Services by respondent
1653	Continuation of Description of the Contract	on a month to month basis.
1660	Identification of Type and Name of Contracting Party	Sprint
1661	Date of Contract	03/15/94
1662	Description of the Contract	Provision of Billing and Collection Services by respondent
1663	Continuation of Description of the Contract	through 12/31/98.
1670	Identification of Type and Name of Contracting Party	Vartec Telecom, Inc.
1671	Date of Contract	08/22/94
1672	Description of the Contract	Provision of Billing and Collection Services by respondent
1673	Continuation of Description of the Contract	on a month to month basis.
1680	Identification of Type and Name of Contracting Party	West Interactive DBA
1681	Date of Contract	09/08/94
1682	Description of the Contract	Provision of Billing and Collection Services by respondent
1683	Continuation of Description of the Contract	on a month to month basis.
1690	Identification of Type and Name of Contracting Party	
1691	Date of Contract	
1692	Description of the Contract	
1693	Continuation of Description of the Contract	

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
1700	Identification of Type and Name of Contracting Party	
1701	Date of Contract	
1702	Description of the Contract	
1703	Continuation of Description of the Contract	
1710	Identification of Type and Name of Contracting Party	
1711	Date of Contract	
1712	Description of the Contract	
1713	Continuation of Description of the Contract	
1720	Identification of Type and Name of Contracting Party	
1721	Date of Contract	
1722	Description of the Contract	
1723	Continuation of Description of the Contract	
1730	Identification of Type and Name of Contracting Party	
1731	Date of Contract	
1732	Description of the Contract	
1733	Continuation of Description of the Contract	
1740	Identification of Type and Name of Contracting Party	
1741	Date of Contract	
1742	Description of the Contract	
1743	Continuation of Description of the Contract	
1750	Identification of Type and Name of Contracting Party	
1751	Date of Contract	
1752	Description of the Contract	
1753	Continuation of Description of the Contract	
1760	Identification of Type and Name of Contracting Party	
1761	Date of Contract	
1762	Description of the Contract	
1763	Continuation of Description of the Contract	
1770	Identification of Type and Name of Contracting Party	
1771	Date of Contract	
1772	Description of the Contract	
1773	Continuation of Description of the Contract	
1780	Identification of Type and Name of Contracting Party	
1781	Date of Contract	
1782	Description of the Contract	
1783	Continuation of Description of the Contract	

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
1790	Identification of Type and Name of Contracting Party	
1791	Date of Contract	
1792	Description of the Contract	
1793	Continuation of Description of the Contract	
Changes in Accounting Standards		
1810	Identification of Change in Accounting Standards	FAS #109 - Accounting for Income Taxes
1811	Description of the Change in Accounting Standards	Adopted January 1, 1994, requires recognition of future tax
1812	Continuation of Description of the Change	liabilities (or benefits) associated with the temporary differences
1820	Identification of Change	between tax basis and book basis of an asset or liability. The
1821	Description of the Change	Standard also requires that deferred tax liabilities (assets)
1822	Continuation of Description of the Change	be measured based upon enacted tax rates that will be in effect in
1830	Identification of Change	the years in which temporary differences reverse. The requirements
1831	Description of the Change	of FAS #109 were incorporated by the Company without increasing
1832	Continuation of Description of the Change	or decreasing interstate revenue requirements (revenue neutral
1840	Identification of Change	approach).
1841	Description of the Change	
1842	Continuation of Description of the Change	
1850	Identification of Change	
1851	Description of the Change	
1852	Continuation of Description of the Change	
1860	Identification of Change	
1861	Description of the Change	
1862	Continuation of Description of the Change	
1870	Identification of Change	
1871	Description of the Change	
1872	Continuation of Description of the Change	
1880	Identification of Change	
1881	Description of the Change	
1882	Continuation of Description of the Change	
1890	Identification of Change	
1891	Description of the Change	
1892	Continuation of Description of the Change	

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Date of Change (c)	Description of Change (d)	Est. Inc. or Dec. in Annual Revenues (e)	Est. Savings or Add'l Cost to Pub. (f)
-----					
Important Changes in Service and Rate Schedules					
-----					
0401	Change in Service and Rate	04/14/1994	Intralata Toll-State of MA	(32,130)	32,130
0402	Change in Service and Rate	04/14/1994	Intrastate Access-State of MA	(1,026)	1,026
0403	Change in Service and Rate	04/14/1994	Exchange & Other Rates-State of MA	27,086	(27,086)
0404	Change in Service and Rate	01/31/1994	Intralata Toll-State of NH	(2,722)	2,722
0405	Change in Service and Rate	08/05/1994	Intralata Toll-State of NH	(7,140)	7,140
0406	Change in Service and Rate	07/01/1994	Intrastate Access-State of NH	(500)	500
0407	Change in Service and Rate	07/15/1994	Exchange and Other Rates-State of NH	2,374	(2,374)
0408	Change in Service and Rate	10/22/1994	Exchange and Other Rates-State of NH	359	(359)
0409	Change in Service and Rate	01/15/1994	Intralata Toll-State of RI	(4,391)	4,391
0410	Change in Service and Rate	01/15/1994	Intrastate Access-State of RI	(58)	58
0411	Change in Service and Rate	01/15/1994	Exchange and Other Rates-State of RI	1,281	(1,281)
2	Change in Service and Rate	07/01/1994	1994 Annual Access Charge Filing	(300)	300

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
-----		
	Current Assets	
	-----	
1130	Cash	8,375
1140	Special cash deposits	82
1150	Working cash advances	655
1160	Temporary investments	0
1120	Cash and equivalents	9,112
1180	Telecommunications accounts receivable	816,486
1181	Accounts receivable allowance-telecommunications	50,891
1190	Other accounts receivable	38,585
1191	Accounts receivable allowance-other	0
1200	Notes receivable	0
1201	Notes receivable allowance	0
210	Interest and dividends receivable	668
220	Inventories	49,465
120	Total Noncash Current (excluding prepayments)	854,313
1290	Prepaid rents	392
1300	Prepaid taxes	11,481
1310	Prepaid insurance	367
1320	Prepaid directory expenses	0
1330	Other prepayments	3,413
1280	Prepayments	15,653
1350	Other Current Assets	10,076
130	Total Current Assets	889,154
	Noncurrent Assets	
	-----	
1401	Investments in affiliated companies	122,250
1402	Investments in nonaffiliated companies	75
1406	Nonregulated investments	0
1407	Unamortized debt issuance expense	6,464
1408	Sinking funds	0
1410	Other noncurrent assets	9,378
1437	Deferred tax regulatory asset	182,201
38	Deferred maintenance and retirements	0
1439	Deferred charges	74,368
1500	Other jurisdictional assets-net	319,799
150	Total Noncurrent Assets	714,535



PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
<b>Plant</b>						
-----						
2001	Telecommunications plant in service (TPIS)	11,349,572	922,289	405,060	82	11,866,883
2002	Property held for future telecom use (PHFTU)	870	0	0	(833)	37
2003	Telephone plant under construction-short term (TPUC)	89,001	(4,291)	0	414	85,124
2004	Telephone plant under construction-long term (TPUC)	72,689	(21,502)	0	419	51,606
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	3,653	57	1,518	(82)	2,110
2007	Goodwill	0	0	0	0	0
210	Total Plant	11,515,785	896,553	406,578	0	12,005,760
<b>TPIS - General Support</b>						
-----						
2111	Land	36,226	110	0	10	36,346
2112	Motor vehicles	13,291	1,793	2,654	0	12,430
2113	Aircraft	0	0	0	0	0
2114	Special purpose vehicles	240	35	0	0	275
2115	Garage work equipment	3,837	485	65	0	4,257
2116	Other work equipment	79,335	17,535	2,454	0	94,416
2121	Buildings	766,979	52,797	7,010	68	812,834
2122	Furniture	39,809	1,007	1,441	(45)	39,330
2123	Office equipment	223,791	21,657	2,043	2,702	246,107
2124	General purpose computers	140,143	22,996	9,752	(2,637)	150,750
2110	Land and Support	1,303,651	118,415	25,419	98	1,396,745
<b>TPIS - Central Office</b>						
-----						
2211	Analog electronic switching	526,589	6,136	138,583	(4,161)	389,981
2212	Digital electronic switching	1,880,782	262,980	26,824	3,314	2,120,252
2215.1	Step-by-step switching	36	0	(9)	(32)	13
2215.2	Crossbar switching	13	0	(37)	(15)	35
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	49	0	(46)	(47)	48
2210	Central Office - Switching	2,407,420	269,116	165,361	(894)	2,510,281
2220	Operator Systems	82,173	8,200	22,684	(492)	67,197
2231.1	Satellite & earth stations	0	0	0	0	0
2231.2	Other radio facilities	44,484	192	3,212	143	41,607
2231	Radio systems	44,484	192	3,212	143	41,607
2232	Circuit equipment	2,169,993	219,267	99,879	(6,875)	2,282,506
2230	Central Office - Transmission	2,214,477	219,459	103,091	(6,732)	2,324,113

PANY: New England Telephone  
JOY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
TPIS - Information Origination/Termination						
2311	Station apparatus	12,242	0	0	0	12,242
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	60,464	7,882	4,434	0	63,912
2362	Other terminal equipment	165,433	19,786	35,089	13,057	163,187
2310	Information Origination/Termination	238,139	27,668	39,523	13,057	239,341
TPIS - Cable & Wire						
2411	Poles	557,174	30,315	5,392	(3,654)	578,443
2421	Aerial cable	2,360,215	138,633	25,442	(1,301)	2,472,105
2422	Underground cable	1,030,802	53,195	7,894	0	1,076,103
2423	Buried cable	281,080	11,918	4,081	0	288,917
2424	Submarine cable	8,507	52	40	0	8,519
2425	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	16,677	2,309	134	0	18,852
2431	Aerial wire	36,006	1,891	733	0	37,164
2441	Conduit systems	743,650	30,909	560	0	773,999
2410	Cable & Wire	5,034,111	269,222	44,276	(4,955)	5,254,102
240	Total TPIS (before amortizable assets)	11,279,971	912,080	400,354	82	11,791,779

ANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
-----						
	TPIS Amortizable Assets					
-----						
2681	Capital leases	12,935	0	4,650	0	8,285
2682	Leasehold improvements	56,666	10,209	56	0	66,819
2680	Amortizable tangibles	69,601	10,209	4,706	0	75,104
2690	Intangibles	0	0	0	0	0
260	Total TPIS	11,349,572	922,289	405,060	82	11,866,883

PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
-----		
Depreciation and Amortization		
-----		
3100	Accumulated depreciation	5,394,435
3200	Accumulated depreciation - PHFTU	2
3300	Accumulated depreciation - nonoperating	383
3410	Accumulated amortization - Capitalized leases	5,455
3420	Accumulated amortization - Leasehold improvement	37,914
3400	Accumulated amortization - Tangibles	43,369
3500	Accumulated amortization - Intangibles	0
3600	Accumulated amortization - Other	0
340	Total Depreciation and Amortization	5,438,189
350	Net Plant	6,567,571
360	Total Assets	8,171,260
Current Liabilities		
-----		
4010	Accounts payable	624,441
4020	Notes payable	0
4030	Advanced billing and payments	9,949
4040	Customer's deposits	10,150
4050	Current maturities - long term debt	1
4060	Current maturities - capital leases	498
4070	Income taxes - accrued	30,805
4080	Other taxes - accrued	15,199
4100	Net current deferred operating income taxes	(39,116)
4110	Net current deferred nonoperating income taxes	(64,412)
4120	Other accrued liabilities	472,457
4130	Other current liabilities	55,111
410	Total Current Liabilities	1,115,083
Long-Term Debt		
-----		
4210	Funded debt	2,180,000
4220	Premium on long-term debt	0
4230	Discount on long-term debt	10,876
4240	Reacquired debt	0
4250	Obligations under capital leases	2,275
4260	Advances from affiliated companies	55,112
4270	Other long-term debt	0
420	Total Long-Term Debt	2,226,511

PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
-----		
	Other Liabilities and Deferred Credits	
-----		
4310	Other long-term liabilities	465,591
4320	Unamortized operating invest tax credits - net	97,717
4330	Unamortized nonoperating invest tax credits - net	0
4340	Net noncurrent deferred operating income taxes	754,983
4341	Net deferred tax liability adjustments	16,836
4350	Net noncurrent deferred nonoperating income taxes	(68,078)
4360	Other deferred credits	187,726
4361	Deferred tax regulatory liability	165,365
4370	Other jurisdictional liabilities/defer credits - net	240,998
430	Total Other Liabilities and Deferred Credits	1,861,138
	Stockholders' Equity	
-----		
440	Capital stock	2,089,082
4520	Additional paid-in capital	0
4530	Treasury stock	0
4540	Other capital	0
4550	Retained earnings	879,446
440	Total Stockholders' Equity	2,968,528
450	Total Liabilities and Stockholders' Equity	8,171,260
460	Retained Earnings (Beginning of Year)	829,401
465	Net Income	474,338
470	Dividends Declared	424,293
475	Miscellaneous Debits	0
480	Miscellaneous Credits	0
490	Retained Earnings (End of Year)	879,446

PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-2 - STATEMENT OF CASH FLOWS  
(Dollars in Thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
-----			
	INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:		
	-----		
	Cash Flows From Operating Activities:		
	-----		
0100	Net Income/Loss	N/A	474,338
	Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
	-----		
0110	Depreciation and Amortization	862,478	N/A
0120	Provision for Losses for Accounts Receivables	55,893	N/A
0130	Deferred Income Taxes - Net	(64,056)	N/A
0140	Unamortized ITC - Net	(25,186)	N/A
0150	Allowance for Funds Used During Construction	(6,957)	N/A
0160	Net Change in Operating Receivables	(125,749)	N/A
0170	Net Change in Materials, Supplies & Inventories	8,134	N/A
0180	Net Change in Operating Payables & Accrued Liabilities	41,081	N/A
0190	Net Change in Other Assets and Deferred Charges	112,778	N/A
0200	Net Change in Other Liabilities and Deferred Credits	58,612	N/A
0210	Other	16,999	N/A
0220	Total Adjustments	N/A	934,027
0230	Net Cash Provided by/Used in Operating Activities	N/A	1,408,365
	Cash Inflows/Outflows from Investing Activities:		
	-----		
0240	Construction/Acquisition of Property, Plant and Equipment	(883,376)	N/A
0250	Proceeds from Disposals of Property, Plant and Equipment	(267)	N/A
0260	Investments in & Advances to Affiliates	0	N/A
0270	Proceeds from Repayment of Advances	0	N/A
0280	Other Investing Activities	0	N/A
0290	Net Cash Provided by/Used in Investment Activities	N/A	(883,643)

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-2 - STATEMENT OF CASH FLOWS  
(Dollars in Thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
-----			
Cash Flows from Financing Activities:			
-----			
0300	Net Increase/Decrease in Short-Term Debt	0	N/A
0310	Advances from Affiliates	288,255	N/A
0320	Repayment of Advances from Affiliates	(392,565)	N/A
0330	Proceeds from Long-Term Debt	0	N/A
0340	Repayment of Long-Term Debt	0	N/A
0350	Payment of Capital Lease Obligations	(916)	N/A
0360	Proceeds from Issue of Common Stock/Equity Investment from Parent	0	N/A
0370	Repurchase of Treasury Shares	0	N/A
0380	Dividends Paid	(421,576)	N/A
0390	Other Financing Activities	0	N/A
0400	Net Cash Provided by Financing Activities	N/A	(526,802)
0410	Effect of Exchange Rate Changes on Cash	N/A	0
0420	Net Increase/Decrease in Cash and Cash Equivalents	N/A	(2,080)
0430	Cash & Cash Equivalents - Beginning of Period	N/A	11,192
0440	Cash & Cash Equivalents - End of Period	N/A	9,112

ANY: New England Telephone  
BY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1401/1402		
Row	Classification	Company Name	Common	Preferred	Advances
No.	(a)	(b)	(c)	(d)	(e)
-----					
AFFILIATED COMPANIES					
-----					
Equity Method:					
-----					
0101	Investment	Telesector Resources Group	122,250	0	0
0102	Investment		0	0	0
0103	Investment		0	0	0
0104	Investment		0	0	0
0105	Investment		0	0	0
0106	Investment		0	0	0
0107	Investment		0	0	0
0108	Investment		0	0	0
0109	Investment		0	0	0
0110	Investment		0	0	0
0111	Investment		0	0	0
0112	Investment		0	0	0
0113	Investment		0	0	0
0114	Investment		0	0	0
0115	Investment		0	0	0
0116	Investment		0	0	0
0117	Investment		0	0	0
0118	Investment		0	0	0
0119	Investment		0	0	0
0120	Investment		0	0	0
0121	Investment		0	0	0
0122	Investment		0	0	0
0123	Investment		0	0	0
0124	Investment		0	0	0
0125	Investment		0	0	0
0126	Investment		0	0	0
0127	Investment		0	0	0
0128	Investment		0	0	0
0129	All Othr Investments	N/A	0	0	0
0130	Total Equity Method	N/A	122,250	0	0



PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1401/1402		
Row	Classification	Company Name	LT Debt	Adjustments	Net
No.	(a)	(b)	(f)	(g)	(h)
-----					
AFFILIATED COMPANIES					
-----					
Equity Method:					
-----					
0101	Investment	Telesector Resources Group	0	0	122,250
0102	Investment		0	0	0
0103	Investment		0	0	0
0104	Investment		0	0	0
0105	Investment		0	0	0
0106	Investment		0	0	0
0107	Investment		0	0	0
0108	Investment		0	0	0
0109	Investment		0	0	0
0110	Investment		0	0	0
0111	Investment		0	0	0
0112	Investment		0	0	0
0113	Investment		0	0	0
0114	Investment		0	0	0
0115	Investment		0	0	0
0116	Investment		0	0	0
0117	Investment		0	0	0
0118	Investment		0	0	0
0119	Investment		0	0	0
0120	Investment		0	0	0
0121	Investment		0	0	0
0122	Investment		0	0	0
0123	Investment		0	0	0
0124	Investment		0	0	0
0125	Investment		0	0	0
0126	Investment		0	0	0
0127	Investment		0	0	0
0128	Investment		0	0	0
0129	All Othr Investments	N/A	0	0	0
0130	Total Equity Method	N/A	0	0	122,250

COMPANY: New England Telephone  
GEOGRAPHIC AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1401/1402		
Row	Classification	Company Name	Common	Preferred	Advances
No.	(a)	(b)	(c)	(d)	(e)
-----					
Cost Method:					
-----					
0201	Investment		0	0	0
0202	Investment		0	0	0
0203	Investment		0	0	0
0204	Investment		0	0	0
0205	Investment		0	0	0
0206	Investment		0	0	0
0207	Investment		0	0	0
0208	Investment		0	0	0
0209	Investment		0	0	0
0210	Investment		0	0	0
0211	Investment		0	0	0
0212	Investment		0	0	0
0213	Investment		0	0	0
0214	Investment		0	0	0
0215	Investment		0	0	0
0216	Investment		0	0	0
0217	Investment		0	0	0
0218	Investment		0	0	0
0219	Investment		0	0	0
0220	Investment		0	0	0
0221	Investment		0	0	0
0222	Investment		0	0	0
0223	Investment		0	0	0
0224	Investment		0	0	0
0225	Investment		0	0	0
0226	Investment		0	0	0
0227	Investment		0	0	0
0228	Investment		0	0	0
0229	All Othr Investments	N/A	0	0	0
0230	Total Cost Method	N/A	0	0	0
0240	Total Affiliates	N/A	122,250	0	0
0250	Non-Affiliates	N/A	0	0	75
0260	Total Investments	N/A	122,250	0	75

PANY: New England Telephone  
LOY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1401/1402		
Row	Classification	Company Name	LT Debt	Adjustments	Net
No.	(a)	(b)	(f)	(g)	(h)
-----					
Cost Method:					
-----					
0201	Investment		0	0	0
0202	Investment		0	0	0
0203	Investment		0	0	0
0204	Investment		0	0	0
0205	Investment		0	0	0
0206	Investment		0	0	0
0207	Investment		0	0	0
0208	Investment		0	0	0
0209	Investment		0	0	0
0210	Investment		0	0	0
0211	Investment		0	0	0
0212	Investment		0	0	0
0213	Investment		0	0	0
0214	Investment		0	0	0
0215	Investment		0	0	0
0216	Investment		0	0	0
0217	Investment		0	0	0
0218	Investment		0	0	0
0219	Investment		0	0	0
0220	Investment		0	0	0
0221	Investment		0	0	0
0222	Investment		0	0	0
0223	Investment		0	0	0
0224	Investment		0	0	0
0225	Investment		0	0	0
0226	Investment		0	0	0
0227	Investment		0	0	0
0228	Investment		0	0	0
0229	All Othr Investments	N/A	0	0	0
0230	Total Cost Method	N/A	0	0	0
0240	Total Affiliates	N/A	0	0	122,250
0250	Non-Affiliates	N/A	0	0	75
0260	Total Investments	N/A	0	0	122,325

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-3-2  
PAGE 1 OF 2

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

				Account 1160			
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net	
No.	(a)	(b)	(i)	(j)	(k)	(l)	
-----							
AFFILIATED COMPANIES							
-----							
Equity Method:							
-----							
0101	Investment	Telesector Resources Group	0	0	0	0	
0102	Investment		0	0	0	0	
0103	Investment		0	0	0	0	
0104	Investment		0	0	0	0	
0105	Investment		0	0	0	0	
0106	Investment		0	0	0	0	
0107	Investment		0	0	0	0	
0108	Investment		0	0	0	0	
0109	Investment		0	0	0	0	
10	Investment		0	0	0	0	
0111	Investment		0	0	0	0	
0112	Investment		0	0	0	0	
0113	Investment		0	0	0	0	
0114	Investment		0	0	0	0	
0115	Investment		0	0	0	0	
0116	Investment		0	0	0	0	
0117	Investment		0	0	0	0	
0118	Investment		0	0	0	0	
0119	Investment		0	0	0	0	
0120	Investment		0	0	0	0	
0121	Investment		0	0	0	0	
0122	Investment		0	0	0	0	
0123	Investment		0	0	0	0	
0124	Investment		0	0	0	0	
0125	Investment		0	0	0	0	
0126	Investment		0	0	0	0	
0127	Investment		0	0	0	0	
0128	Investment		0	0	0	0	
0129	All Othr Investments	N/A	0	0	0	0	
0130	Total Equity Method	N/A	0	0	0	0	

PANY: New England Telephone  
DY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

				Account 1160			
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net	
No.	(a)	(b)	(i)	(j)	(k)	(l)	
Cost Method:							
0201	Investment		0	0	0	0	
0202	Investment		0	0	0	0	
0203	Investment		0	0	0	0	
0204	Investment		0	0	0	0	
0205	Investment		0	0	0	0	
0206	Investment		0	0	0	0	
0207	Investment		0	0	0	0	
0208	Investment		0	0	0	0	
0209	Investment		0	0	0	0	
0210	Investment		0	0	0	0	
0211	Investment		0	0	0	0	
0212	Investment		0	0	0	0	
0213	Investment		0	0	0	0	
0214	Investment		0	0	0	0	
0215	Investment		0	0	0	0	
0216	Investment		0	0	0	0	
0217	Investment		0	0	0	0	
0218	Investment		0	0	0	0	
0219	Investment		0	0	0	0	
0220	Investment		0	0	0	0	
0221	Investment		0	0	0	0	
0222	Investment		0	0	0	0	
0223	Investment		0	0	0	0	
0224	Investment		0	0	0	0	
0225	Investment		0	0	0	0	
0226	Investment		0	0	0	0	
0227	Investment		0	0	0	0	
0228	Investment		0	0	0	0	
0229	All Othr Investments	N/A	0	0	0	0	
0230	Total Cost Method	N/A	0	0	0	0	
0240	Total Affiliates	N/A	0	0	0	0	
0250	Non-Affiliates	N/A	0	0	0	0	
0260	Total Investments	N/A	0	0	0	0	

PANY: New England Telephone  
JUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

				Account 1180			
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net	
No.	(a)	(b)	(m)	(n)	(o)	(p)	
-----							
AFFILIATED COMPANIES							
-----							
Equity Method:							
-----							
0101	Investment	Telesector Resources Group	0	0	0	0	
0102	Investment		0	0	0	0	
0103	Investment		0	0	0	0	
0104	Investment		0	0	0	0	
0105	Investment		0	0	0	0	
0106	Investment		0	0	0	0	
0107	Investment		0	0	0	0	
0108	Investment		0	0	0	0	
0109	Investment		0	0	0	0	
0110	Investment		0	0	0	0	
0111	Investment		0	0	0	0	
0112	Investment		0	0	0	0	
0113	Investment		0	0	0	0	
0114	Investment		0	0	0	0	
0115	Investment		0	0	0	0	
0116	Investment		0	0	0	0	
0117	Investment		0	0	0	0	
0118	Investment		0	0	0	0	
0119	Investment		0	0	0	0	
0120	Investment		0	0	0	0	
0121	Investment		0	0	0	0	
0122	Investment		0	0	0	0	
0123	Investment		0	0	0	0	
0124	Investment		0	0	0	0	
0125	Investment		0	0	0	0	
0126	Investment		0	0	0	0	
0127	Investment		0	0	0	0	
0128	Investment		0	0	0	0	
0129	All Othr Investments	N/A	0	0	0	0	
0130	Total Equity Method	N/A	0	0	0	0	

PANY: New England Telephone  
AUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

				Account 1180		
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net
No.	(a)	(b)	(m)	(n)	(o)	(p)
-----						
Cost Method:						
-----						
0201	Investment		0	0	0	0
0202	Investment		0	0	0	0
0203	Investment		0	0	0	0
0204	Investment		0	0	0	0
0205	Investment		0	0	0	0
0206	Investment		0	0	0	0
0207	Investment		0	0	0	0
0208	Investment		0	0	0	0
0209	Investment		0	0	0	0
0210	Investment		0	0	0	0
0211	Investment		0	0	0	0
0212	Investment		0	0	0	0
0213	Investment		0	0	0	0
0214	Investment		0	0	0	0
0215	Investment		0	0	0	0
0216	Investment		0	0	0	0
0217	Investment		0	0	0	0
0218	Investment		0	0	0	0
0219	Investment		0	0	0	0
0220	Investment		0	0	0	0
0221	Investment		0	0	0	0
0222	Investment		0	0	0	0
0223	Investment		0	0	0	0
0224	Investment		0	0	0	0
0225	Investment		0	0	0	0
0226	Investment		0	0	0	0
0227	Investment		0	0	0	0
0228	Investment		0	0	0	0
0229	All Othr Investments	N/A	0	0	0	0
0230	Total Cost Method	N/A	0	0	0	0
0240	Total Affiliates	N/A	0	0	0	0
0250	Non-Affiliates	N/A	749,681	787,403	720,598	816,486
0260	Total Investments	N/A	749,681	787,403	720,598	816,486

PANY: New England Telephone  
AUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-3-4  
PAGE 1 OF 2

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

Account 1190						
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net
No.	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
-----						
AFFILIATED COMPANIES						
-----						
Equity Method:						
-----						
0301	Investment	Telesector Resources Group	12,750	57,970	54,992	15,728
0302	Investment		0	0	0	0
0303	Investment		0	0	0	0
0304	Investment		0	0	0	0
0305	Investment		0	0	0	0
0306	Investment		0	0	0	0
0307	Investment		0	0	0	0
0308	Investment		0	0	0	0
0309	Investment		0	0	0	0
0310	Investment		0	0	0	0
0311	Investment		0	0	0	0
0312	Investment		0	0	0	0
0313	Investment		0	0	0	0
0314	Investment		0	0	0	0
0315	Investment		0	0	0	0
0316	Investment		0	0	0	0
0317	Investment		0	0	0	0
0318	Investment		0	0	0	0
0319	Investment		0	0	0	0
0320	Investment		0	0	0	0
0321	Investment		0	0	0	0
0322	Investment		0	0	0	0
0323	Investment		0	0	0	0
0324	Investment		0	0	0	0
0325	Investment		0	0	0	0
0326	Investment		0	0	0	0
0327	Investment		0	0	0	0
0328	Investment		0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0
0330	Total Equity Method	N/A	12,750	57,970	54,992	15,728



MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1190			
Row No.	Classification (aa)	Company Name (ab)	Beg Balance (ac)	Gross Dr. (ad)	Gross Cr. (ae)	Net (af)
Cost Method:						
0401	Investment	NYNEX Corporation	637	6,809	6,302	1,144
0402	Investment	NYNEX Information Resources Group	677	169,817	169,809	685
0403	Investment	NYNEX Science & Technology	28	333	339	22
0404	Investment	NYNEX Network Systems Company	72	105	177	0
0405	Investment	New York Telephone	27	3,300	2,286	1,041
0406	Investment	NYNEX Mobile Communications	94	348	367	75
0407	Investment	NYNEX Worldwide Services	124	19	38	105
0408	Investment	NYNEX Government Affairs	5	0	5	0
0409	Investment	NYNEX Security System	0	9	9	0
0410	Investment		0	0	0	0
0411	Investment		0	0	0	0
0412	Investment		0	0	0	0
0413	Investment		0	0	0	0
0414	Investment		0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	1,664	180,740	179,332	3,072
0440	Total Affiliates	N/A	14,414	238,710	234,324	18,800
0450	Non-Affiliates	N/A	20,120	151,550	151,885	19,785
0460	Total Investments	N/A	34,534	390,260	386,209	38,585

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

				Account 1200			
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net	
No.	(aa)	(ab)	(ag)	(ah)	(ai)	(aj)	
AFFILIATED COMPANIES							
Equity Method:							
0301	Investment	Telesector Resources Group	0	0	0	0	
0302	Investment		0	0	0	0	
0303	Investment		0	0	0	0	
0304	Investment		0	0	0	0	
0305	Investment		0	0	0	0	
0306	Investment		0	0	0	0	
0307	Investment		0	0	0	0	
0308	Investment		0	0	0	0	
0309	Investment		0	0	0	0	
0310	Investment		0	0	0	0	
0311	Investment		0	0	0	0	
0312	Investment		0	0	0	0	
0313	Investment		0	0	0	0	
0314	Investment		0	0	0	0	
0315	Investment		0	0	0	0	
0316	Investment		0	0	0	0	
0317	Investment		0	0	0	0	
0318	Investment		0	0	0	0	
0319	Investment		0	0	0	0	
0320	Investment		0	0	0	0	
0321	Investment		0	0	0	0	
0322	Investment		0	0	0	0	
0323	Investment		0	0	0	0	
0324	Investment		0	0	0	0	
0325	Investment		0	0	0	0	
0326	Investment		0	0	0	0	
0327	Investment		0	0	0	0	
0328	Investment		0	0	0	0	
0329	All Othr Investments	N/A	0	0	0	0	
0330	Total Equity Method	N/A	0	0	0	0	

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1200			
Row No.	Classification (aa)	Company Name (ab)	Beg Balance (ag)	Gross Dr. (ah)	Gross Cr. (ai)	Net (aj)
Cost Method:						
0401	Investment	NYNEX Corporation	0	0	0	0
0402	Investment	NYNEX Information Resources Group	0	0	0	0
0403	Investment	NYNEX Science & Technology	0	0	0	0
0404	Investment	NYNEX Network Systems Company	0	0	0	0
0405	Investment	New York Telephone	0	0	0	0
0406	Investment	NYNEX Mobile Communications	0	0	0	0
0407	Investment	NYNEX Worldwide Services	0	0	0	0
0408	Investment	NYNEX Government Affairs	0	0	0	0
0409	Investment	NYNEX Security System	0	0	0	0
0410	Investment		0	0	0	0
0411	Investment		0	0	0	0
0412	Investment		0	0	0	0
0413	Investment		0	0	0	0
0414	Investment		0	0	0	0
0415	Investment		0	0	0	0
0416	Investment		0	0	0	0
0417	Investment		0	0	0	0
0418	Investment		0	0	0	0
0419	Investment		0	0	0	0
0420	Investment		0	0	0	0
0421	Investment		0	0	0	0
0422	Investment		0	0	0	0
0423	Investment		0	0	0	0
0424	Investment		0	0	0	0
0425	Investment		0	0	0	0
0426	Investment		0	0	0	0
0427	Investment		0	0	0	0
0428	Investment		0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0
0430	Total Cost Method	N/A	0	0	0	0
0440	Total Affiliates	N/A	0	0	0	0
0450	Non-Affiliates	N/A	0	0	0	0
0460	Total Investments	N/A	0	0	0	0

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-3-6  
PAGE 1 OF 2

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1210				
Row No.	Classification (aa)	Company Name (ab)	Beg Balance (ak)	Gross Dr. (al)	Gross Cr. (am)	Net (an)	Total (ao)
AFFILIATED COMPANIES							
Equity Method:							
0301	Investment	Telesector Resources Group	2,489	11,462	13,283	668	138,646
0302	Investment		0	0	0	0	0
0303	Investment		0	0	0	0	0
0304	Investment		0	0	0	0	0
0305	Investment		0	0	0	0	0
0306	Investment		0	0	0	0	0
0307	Investment		0	0	0	0	0
0308	Investment		0	0	0	0	0
0309	Investment		0	0	0	0	0
10	Investment		0	0	0	0	0
0311	Investment		0	0	0	0	0
0312	Investment		0	0	0	0	0
0313	Investment		0	0	0	0	0
0314	Investment		0	0	0	0	0
0315	Investment		0	0	0	0	0
0316	Investment		0	0	0	0	0
0317	Investment		0	0	0	0	0
0318	Investment		0	0	0	0	0
0319	Investment		0	0	0	0	0
0320	Investment		0	0	0	0	0
0321	Investment		0	0	0	0	0
0322	Investment		0	0	0	0	0
0323	Investment		0	0	0	0	0
0324	Investment		0	0	0	0	0
0325	Investment		0	0	0	0	0
0326	Investment		0	0	0	0	0
0327	Investment		0	0	0	0	0
0328	Investment		0	0	0	0	0
0329	All Othr Investments	N/A	0	0	0	0	0
0330	Total Equity Method	N/A	2,489	11,462	13,283	668	138,646

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-3-6  
PAGE 2 OF 2

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES  
(Dollars in Thousands)

			Account 1210				
Row	Classification	Company Name	Beg Balance	Gross Dr.	Gross Cr.	Net	Total
No.	(aa)	(ab)	(ak)	(al)	(am)	(an)	(ao)
Cost Method:							
0401	Investment	NYNEX Corporation	0	0	0	0	1,144
0402	Investment	NYNEX Information Resources Group	0	0	0	0	685
0403	Investment	NYNEX Science & Technology	0	0	0	0	22
0404	Investment	NYNEX Network Systems Company	0	0	0	0	0
0405	Investment	New York Telephone	0	0	0	0	1,041
0406	Investment	NYNEX Mobile Communications	0	0	0	0	75
0407	Investment	NYNEX Worldwide Services	0	0	0	0	105
0408	Investment	NYNEX Government Affairs	0	0	0	0	0
0409	Investment	NYNEX Security System	0	0	0	0	0
0410	Investment		0	0	0	0	0
0411	Investment		0	0	0	0	0
12	Investment		0	0	0	0	0
0413	Investment		0	0	0	0	0
0414	Investment		0	0	0	0	0
0415	Investment		0	0	0	0	0
0416	Investment		0	0	0	0	0
0417	Investment		0	0	0	0	0
0418	Investment		0	0	0	0	0
0419	Investment		0	0	0	0	0
0420	Investment		0	0	0	0	0
0421	Investment		0	0	0	0	0
0422	Investment		0	0	0	0	0
0423	Investment		0	0	0	0	0
0424	Investment		0	0	0	0	0
0425	Investment		0	0	0	0	0
0426	Investment		0	0	0	0	0
0427	Investment		0	0	0	0	0
0428	Investment		0	0	0	0	0
0429	All Othr Investments	N/A	0	0	0	0	0
0430	Total Cost Method	N/A	0	0	0	0	3,072
0440	Total Affiliates	N/A	2,489	11,462	13,283	668	141,718
0450	Non-Affiliates	N/A	0	0	0	0	836,346
0460	Total Investments	N/A	2,489	11,462	13,283	668	978,064

PANY: New England Telephone  
JY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Prevailing Market Price (f)	Total Purchase/Sales (g)
<b>A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES</b>							
0101	Asset Purchased		0	0	0	0	0
0102	Asset Purchased		0	0	0	0	0
0103	Asset Purchased		0	0	0	0	0
0104	Asset Purchased		0	0	0	0	0
0105	Asset Purchased		0	0	0	0	0
0106	Asset Purchased		0	0	0	0	0
0107	Asset Purchased		0	0	0	0	0
0108	Asset Purchased		0	0	0	0	0
0109	Asset Purchased		0	0	0	0	0
0110	Asset Purchased		0	0	0	0	0
0111	Asset Purchased		0	0	0	0	0
0112	Asset Purchased		0	0	0	0	0
0113	Asset Purchased		0	0	0	0	0
0114	Asset Purchased		0	0	0	0	0
0115	Asset Purchased		0	0	0	0	0
0116	Asset Purchased		0	0	0	0	0
0117	Asset Purchased		0	0	0	0	0
0118	Asset Purchased		0	0	0	0	0
0119	Asset Purchased		0	0	0	0	0
0120	Asset Purchased		0	0	0	0	0
0121	Asset Purchased		0	0	0	0	0
0122	Asset Purchased		0	0	0	0	0
0123	Asset Purchased		0	0	0	0	0
0124	Asset Purchased		0	0	0	0	0
0125	Asset Purchased		0	0	0	0	0
0126	Asset Purchased		0	0	0	0	0
0127	Asset Purchased		0	0	0	0	0
0128	Asset Purchased		0	0	0	0	0
0129	Asset Purchased		0	0	0	0	0
0130	Asset Purchased		0	0	0	0	0
0131	Asset Purchased		0	0	0	0	0
0132	Asset Purchased		0	0	0	0	0
0133	Asset Purchased		0	0	0	0	0
0134	Asset Purchased		0	0	0	0	0
0135	Asset Purchased		0	0	0	0	0
0136	Asset Purchased		0	0	0	0	0
0137	Asset Purchased		0	0	0	0	0
0138	Asset Purchased		0	0	0	0	0
39	From All Others	N/A	0	0	0	0	0
0140	Total Purchases	N/A	0	0	0	0	0

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES  
(Dollars in Thousands)

Row	Classification	Name of Affiliate	Net Book Cost	Fair Market Value	Tariff	Prevailing Market Price	Total Purchase/ Sales
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

0201	Asset Sold	New York Telephone Company	97	0	0	0	97
0202	Asset Sold		0	0	0	0	0
0203	Asset Sold		0	0	0	0	0
0204	Asset Sold		0	0	0	0	0
0205	Asset Sold		0	0	0	0	0
0206	Asset Sold		0	0	0	0	0
0207	Asset Sold		0	0	0	0	0
0208	Asset Sold		0	0	0	0	0
0209	Asset Sold		0	0	0	0	0
0210	Asset Sold		0	0	0	0	0
0211	Asset Sold		0	0	0	0	0
0212	Asset Sold		0	0	0	0	0
0213	Asset Sold		0	0	0	0	0
0214	Asset Sold		0	0	0	0	0
0215	Asset Sold		0	0	0	0	0
0216	Asset Sold		0	0	0	0	0
0217	Asset Sold		0	0	0	0	0
0218	Asset Sold		0	0	0	0	0
0219	Asset Sold		0	0	0	0	0
0220	Asset Sold		0	0	0	0	0
0221	Asset Sold		0	0	0	0	0
0222	Asset Sold		0	0	0	0	0
0223	Asset Sold		0	0	0	0	0
0224	Asset Sold		0	0	0	0	0
0225	Asset Sold		0	0	0	0	0
0226	Asset Sold		0	0	0	0	0
0227	Asset Sold		0	0	0	0	0
0228	Asset Sold		0	0	0	0	0
0229	Asset Sold		0	0	0	0	0
0230	Asset Sold		0	0	0	0	0
0231	Asset Sold		0	0	0	0	0
0232	Asset Sold		0	0	0	0	0
0233	Asset Sold		0	0	0	0	0
0234	Asset Sold		0	0	0	0	0
0235	Asset Sold		0	0	0	0	0
0236	Asset Sold		0	0	0	0	0
0237	Asset Sold		0	0	0	0	0
0238	Asset Sold		0	0	0	0	0
39	To All Others	N/A	0	0	0	0	0
0240	Total Sales	N/A	97	0	0	0	97

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

CREDITS DURING THE YEAR

Row No.	Description (a)	Beginning	CREDITS DURING THE YEAR		
		Balance (b)	Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	12,513	196	1,860	0
0110	Aircraft	0	0	0	0
0120	Special Purpose Vehicles	144	16	0	0
0130	Garage Work Equipment	1,985	279	0	39
0140	Other Work Equipment	34,182	5,912	0	503
0150	Buildings	225,823	20,576	387	0
0160	Furniture	8,512	2,148	41	817
0180	Office Support Equipment	5,215	1,800	(113)	0
0190	Company Communications Equipment	117,824	14,174	(292)	788
0200	General Purpose Computers	93,773	9,416	0	0
0210	Total Support Assets	499,971	54,517	1,883	2,147
0220	Analog Electronic Switching	335,415	75,669	(3,899)	0
0230	Digital Electronic Switching	569,707	142,289	3,287	0
40	Step-by-Step Switching	7,208	0	(15)	0
0250	Crossbar Switching	7,007	0	(499)	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	919,337	217,958	(1,126)	0
0280	Operator Systems	44,330	6,716	(22)	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	35,729	3,112	(4)	0
0310	Circuit Equipment	1,089,506	210,827	3,025	0
0320	Total Central Office-Transmission	1,125,235	213,939	3,021	0
0330	Station Apparatus	11,469	236	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0



COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

CREDITS DURING THE YEAR

Row No.	Description (a)	Beginning Balance (b)	Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	35,217	4,835	2,593	0
0370	Other Terminal Equipment	112,100	14,858	7,283	0
0380	Total Info. Origination/Termination	158,786	19,929	9,876	0
0390	Poles	264,536	35,864	410	0
0400	Aerial Cable	1,083,504	186,327	5,305	0
0410	Underground Cable	505,550	80,576	1,030	0
0420	Buried Cable	124,293	18,202	3	0
0430	Submarine Cable	6,011	291	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	4,752	1,522	0	0
0460	Aerial Wire	35,629	4,826	0	0
0470	Conduit Systems	190,072	13,920	0	0
0480	Total Cable and Wire Facilities	2,214,347	341,528	6,748	0
0490	Total Accumulated Depreciation	4,962,006	854,587	20,380	2,147

PANY: New England Telephone  
JURY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

CHARGES DURING THE YEAR

Row No.	Description (a)	Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	Ending Balance (j)
0100	Motor Vehicles	0	2,654	9	0	11,906
0110	Aircraft	0	0	0	0	0
0120	Special Purpose Vehicles	0	0	0	0	160
0130	Garage Work Equipment	0	65	0	0	2,238
0140	Other Work Equipment	0	2,454	0	0	38,143
0150	Buildings	0	6,038	7,013	0	233,735
0160	Furniture	0	1,250	9	0	10,259
0180	Office Support Equipment	0	703	0	185	6,014
0190	Company Communications Equipment	0	1,340	86	(185)	131,253
0200	General Purpose Computers	0	9,752	4	0	93,433
0210	Total Support Assets	0	24,256	7,121	0	527,141
0220	Analog Electronic Switching	0	138,583	2,043	0	266,559
0230	Digital Electronic Switching	0	26,824	1,080	0	687,379
0240	Step-by-Step Switching	0	(9)	100	0	7,102
0250	Crossbar Switching	0	(37)	102	0	6,443
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	165,361	3,325	0	967,483
0280	Operator Systems	0	22,684	669	0	27,671
0290	Satellite and Earth Sta. Facilities	0	0	0	0	0
0300	Other Radio Facilities	0	3,212	117	0	35,508
0310	Circuit Equipment	0	101,458	5,231	0	1,196,669
0320	Total Central Office-Transmission	0	104,670	5,348	0	1,232,177
0330	Station Apparatus	0	0	0	547	11,158
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

ANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

		CHARGES DURING THE YEAR				
Row No.	Description (a)	Retirements	Retirements	Cost of	Other	Ending
		w/Traffic (f)	w/o Traffic (g)	Removal (h)	Charges (i)	Balance (j)
0360	Public Telephone Terminal Equipment	0	4,434	134	(547)	38,624
0370	Other Terminal Equipment	0	35,089	339	0	98,813
0380	Total Info. Origination/Termination	0	39,523	473	0	148,595
0390	Poles	0	5,392	7,865	0	287,553
0400	Aerial Cable	0	25,442	13,455	0	1,236,239
0410	Underground Cable	0	7,894	4,637	0	574,625
0420	Buried Cable	0	4,081	480	0	137,937
0430	Submarine Cable	0	40	5	0	6,257
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	134	64	0	6,076
0460	Aerial Wire	0	733	290	0	39,432
0470	Conduit Systems	0	560	182	0	203,250
0480	Total Cable and Wire Facilities	0	44,276	26,978	0	2,491,369
0490	Total Accumulated Depreciation	0	400,770	43,914	0	5,394,436

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-6. - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION  
(Dollars in Thousands)

Row No.	Description (a)	Telephone Plant Beginning Balance (b)	Telephone Plant Additions (c)	Telephone Plant Retirements w/Traffic (d)	Telephone Plant Retirements w/o Traffic (e)	Other Charges and Credits (f)	Telephone Plant Ending Balance (g)
0300	Maine	1,231,561	76,550	0	25,661	(6,454)	1,275,996
0320	Massachusetts	7,093,554	594,880	0	259,329	16,409	7,445,514
0400	New Hampshire	1,374,243	91,131	0	33,038	4,045	1,436,381
0500	Rhode Island	878,404	100,092	0	72,464	(10,591)	895,441
0560	Vermont	702,209	49,427	0	9,862	(3,327)	738,447
0910	Total	11,279,971	912,080	0	400,354	82	11,791,779

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION  
(Dollars in Thousands)

Row No.	Description (a)	Accum. De- preciation Beginning Balance (h)	Depre- ciation Accruals (i)	Gross Salvage (j)	Cost of Removal (k)	Other Charges and Credits (l)	Accum. De- preciation Ending Balance (m)	Beginning Accumulated Depr. Ratio (n)	Ending Accumulated Depr. Ratio (o)
0300	Maine	525,729	97,326	1,773	4,560	240	594,847	0.43	0.47
0320	Massachusetts	3,126,229	532,941	15,151	28,549	(140)	3,386,303	0.44	0.45
0400	New Hampshire	579,585	99,859	1,662	3,561	1,232	645,739	0.42	0.45
0500	Rhode Island	418,888	66,119	2,402	4,186	197	410,956	0.48	0.46
0560	Vermont	311,575	58,342	(608)	3,058	202	356,591	0.44	0.48
0910	Total	4,962,006	854,587	20,380	43,914	1,731	5,394,436	0.44	0.46

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-7  
PAGE 1 OF 1

TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	(Method)	Life Years (e)	Net Salvage (%) (f)	Depreciation	
				Whole or Remaining Life (d)			Accumulated (%) (g)	Rate (%) (h)

TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	Account 6561		Average Plant Balance (k)	Composite Rate (%) (l)
				-----			
				Expensed Amount (i)	Amortized Amount (j)		

This shedule is not required because this carrier's depreciation  
rates are prescribed by the FCC.

NY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-8 - CAPITAL LEASES  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Plant Account (b)	Name of Category of Plant (c)	Capitalized Amount (d)	Accumulated Amort. in	
					Acct. 3410 (e)	Balance (f)
0101	Lease	2110	Land and Support Assets	8,285	5,456	2,829
0102	Lease			0	0	0
0103	Lease			0	0	0
0104	Lease			0	0	0
0105	Lease			0	0	0
0106	Lease			0	0	0
0107	Lease			0	0	0
0108	Lease			0	0	0
0109	Lease			0	0	0
0110	Lease			0	0	0
0111	Lease			0	0	0
0112	Lease			0	0	0
0113	Lease			0	0	0
0114	Lease			0	0	0
0115	Lease			0	0	0
0116	Lease			0	0	0
0117	Lease			0	0	0
0118	Lease			0	0	0
0119	Lease			0	0	0
0120	Lease			0	0	0
0121	Lease			0	0	0
0122	Lease			0	0	0
0123	Lease			0	0	0
0124	Lease			0	0	0
0125	Lease			0	0	0
0126	Lease			0	0	0
0127	Lease			0	0	0
0128	Lease			0	0	0
0129	Lease			0	0	0
0130	Lease			0	0	0
0140	Total	N/A	N/A	8,285	5,456	2,829

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-8  
PAGE 1.2 OF 1

TABLE B-8 - CAPITAL LEASES  
(Dollars in Thousands)

Row No.	Classification	Name of Category of Plant	LEASE OBLIGATION		ANNUAL LEASE COST COMPONENTS		
			Current Acct. 4060	Long-Term Acct. 4250	Amort. Acct. 6563	Interest Acct. 7520	Other
	(a)	(c)	(g)	(h)	(i)	(j)	(k)
0101	Lease	Land and Support Assets	498	2,275	690	323	0
0102	Lease		0	0	0	0	0
0103	Lease		0	0	0	0	0
0104	Lease		0	0	0	0	0
0105	Lease		0	0	0	0	0
0106	Lease		0	0	0	0	0
0107	Lease		0	0	0	0	0
0108	Lease		0	0	0	0	0
0109	Lease		0	0	0	0	0
0110	Lease		0	0	0	0	0
0111	Lease		0	0	0	0	0
0112	Lease		0	0	0	0	0
13	Lease		0	0	0	0	0
14	Lease		0	0	0	0	0
0115	Lease		0	0	0	0	0
0116	Lease		0	0	0	0	0
0117	Lease		0	0	0	0	0
0118	Lease		0	0	0	0	0
0119	Lease		0	0	0	0	0
0120	Lease		0	0	0	0	0
0121	Lease		0	0	0	0	0
0122	Lease		0	0	0	0	0
0123	Lease		0	0	0	0	0
0124	Lease		0	0	0	0	0
0125	Lease		0	0	0	0	0
0126	Lease		0	0	0	0	0
0127	Lease		0	0	0	0	0
0128	Lease		0	0	0	0	0
0129	Lease		0	0	0	0	0
0130	Lease		0	0	0	0	0
0140	Total	N/A	498	2,275	690	323	0



ANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-9  
PAGE 1 OF 1

TABLE B-9 - DEFERRED CHARGES  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Charge	Engineering Projects	8,806
0102	Deferred Charge	Other Project Costs	1,831
0103	Deferred Charge	Unaudited Amounts Included in Accounts Payable	45,477
0104	Deferred Charge	Compensated Absences	16,386
0105	Deferred Charge		0
0106	Deferred Charge		0
0107	Deferred Charge		0
0108	Deferred Charge		0
0109	Deferred Charge		0
0110	Deferred Charge		0
0111	Deferred Charge		0
0112	Deferred Charge		0
0113	Deferred Charge		0
0114	Deferred Charge		0
0115	Deferred Charge		0
0116	Deferred Charge		0
0117	Deferred Charge		0
0118	Deferred Charge		0
0119	Deferred Charge		0
0120	Deferred Charge		0
0121	Deferred Charge		0
0122	Deferred Charge		0
0123	Deferred Charge		0
0124	Deferred Charge		0
0125	Deferred Charge		0
0126	Deferred Charge		0
0127	Deferred Charge		0
0128	Deferred Charge		0
0129	Deferred Charge		0
0130	Deferred Charge		0
0140	Aggregate of All Other Item	N/A	1,868
0150	Total	N/A	74,368

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Balance at Beginning of the Year (c)	ACTIVITY DURING YEAR		Balance at End of the Year (f)
			Gross Debits (d)	Gross Credits (e)		
0101	Payable To	NYNEX Corporation	39,925	108,360	94,268	25,833
0102	Payable To	Telesector Resources Group	167,282	727,128	833,672	273,826
0103	Payable To	NYNEX Network Systems	10	19	9	0
0104	Payable To	New York Telephone	5,618	7,135	2,274	757
0105	Payable To	NYNEX Science and Technology, Inc.	547	3,756	3,544	335
0106	Payable To	NYNEX Properties Company	538	2,601	2,063	0
0107	Payable To	NYNEX Mobile Communications Company	172	1,921	2,090	341
0108	Payable To	NYNEX Worldwide Services	158	104	0	54
0109	Payable To	NYNEX Information Resources Company	29,965	342,139	341,211	29,037
0110	Payable To	NYNEX Government Affairs	300	2,392	2,279	187
0111	Payable To	NYNEX Credit Company	0	0	4	4
0112	Payable To	NYNEX Asset Management	0	443	540	97
0113	Payable To		0	0	0	0
0114	Payable To		0	0	0	0
0115	Payable To		0	0	0	0
0116	Payable To		0	0	0	0
0117	Payable To		0	0	0	0
0118	Payable To		0	0	0	0
0119	Payable To		0	0	0	0
0120	Payable To		0	0	0	0
0121	Payable To		0	0	0	0
0122	Payable To		0	0	0	0
0123	Payable To		0	0	0	0
0124	Payable To		0	0	0	0
0125	Payable To		0	0	0	0
0126	Payable To		0	0	0	0
0127	Payable To		0	0	0	0
0128	Payable To		0	0	0	0
0129	Payable To		0	0	0	0
0130	Payable To		0	0	0	0
0160	Total	N/A	244,515	1,195,998	1,281,954	330,471

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc		Unamortized Debt Iss. Expenses		Stated Rate % (h)	Yield Rate % (i)
						Acct. 4220/ (f)	Acct. 4230 (g)	Acct. 1407 (g)			
0101	Acct. 4210	5 Year 6 1/4% Note	12/15/1992	12/15/1997	175,000	(734)	(706)			6.25	6.57
0102	Acct. 4210	5 Year 5.05% Note	10/01/1993	10/01/1998	100,000	(164)	(189)			5.05	5.15
0103	Acct. 4210	38 Year 4 5/8% Deb.	04/01/1961	04/01/1999	45,000	9	(12)			4.63	4.63
0104	Acct. 4210	7 Year 6.15% Note	09/01/1992	09/01/1999	100,000	(417)	(235)			6.15	6.31
0105	Acct. 4210	7 Year 5 3/4% Deb.	05/01/1993	05/01/2000	100,000	(346)	(283)			5.75	5.88
0106	Acct. 4210	10 Year 8 5/8% Note	08/01/1991	08/01/2001	100,000	(362)	(465)			8.63	8.81
0107	Acct. 4210	40 Year 4 1/2% Deb.	07/01/1962	07/01/2002	50,000	18	(22)			4.50	4.50
0108	Acct. 4210	10 Year 6 1/4% Note	03/15/1993	03/15/2003	225,000	(1,109)	(642)			6.25	6.37
0109	Acct. 4210	40 Year 4 5/8% Deb.	07/01/1965	07/01/2005	60,000	30	(33)			4.63	4.63
0110	Acct. 4210	39 Year 6 1/8% Deb.	10/01/1967	10/01/2006	100,000	(21)	(25)			6.13	6.14
0111	Acct. 4210	35 Year 7 3/8% Deb.	10/15/1972	10/15/2007	200,000	(789)	(61)			7.38	7.47
0112	Acct. 4210	40 Year 6 3/8% Deb.	09/01/1968	09/01/2008	125,000	(243)	(34)			6.38	6.42
0113	Acct. 4210	30 Year 7 7/8% Deb.	09/01/1992	09/01/2022	100,000	(714)	(494)			7.88	7.98
0114	Acct. 4210	30 Year 6 7/8% Deb.	10/01/1993	10/01/2023	250,000	(3,297)	(1,800)			6.88	7.05
0115	Acct. 4210	40 Year 7 7/8% Deb.	11/15/1989	11/15/2029	350,000	(367)	(588)			7.88	7.97
0116	Acct. 4210	40 Year 9% Deb.	08/01/1991	08/01/2031	100,000	(2,370)	(875)			9.00	9.33
0117	Acct. 4210				0	0	0			0.00	0.00
0118	Acct. 4210				0	0	0			0.00	0.00
0119	Acct. 4210				0	0	0			0.00	0.00
0120	Acct. 4210				0	0	0			0.00	0.00
0121	Acct. 4210				0	0	0			0.00	0.00
0122	Acct. 4210				0	0	0			0.00	0.00
0123	Acct. 4210				0	0	0			0.00	0.00
0124	Acct. 4210				0	0	0			0.00	0.00
0125	Acct. 4210				0	0	0			0.00	0.00
0126	Acct. 4210				0	0	0			0.00	0.00
0127	Acct. 4210				0	0	0			0.00	0.00
0128	Acct. 4210				0	0	0			0.00	0.00
0129	Acct. 4210				0	0	0			0.00	0.00
0130	Acct. 4210				0	0	0			0.00	0.00
0131	Acct. 4210				0	0	0			0.00	0.00
0132	Acct. 4210				0	0	0			0.00	0.00
0133	Acct. 4210				0	0	0			0.00	0.00
0134	Acct. 4210				0	0	0			0.00	0.00
0135	Acct. 4210				0	0	0			0.00	0.00
0136	Acct. 4210				0	0	0			0.00	0.00
0137	Acct. 4210				0	0	0			0.00	0.00
0138	Acct. 4210				0	0	0			0.00	0.00
0139	Acct. 4210				0	0	0			0.00	0.00
0140	Acct. 4210				0	0	0			0.00	0.00
0141	Acct. 4210				0	0	0			0.00	0.00
0142	Acct. 4210				0	0	0			0.00	0.00
0143	Acct. 4210				0	0	0			0.00	0.00

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal	Date of	Face	Unamortized		Stated	Yield
			Date of Issue (c)	Date of Maturity (d)	Amount Outstanding (e)	Prem/Disc Acct. 4220/ (f)	Debt Iss. Expenses Acct. 1407 (g)	Rate % (h)	Rate % (i)
0144	Acct. 4210				0	0	0	0.00	0.00
0145	Acct. 4210				0	0	0	0.00	0.00
0146	Acct. 4210				0	0	0	0.00	0.00
0147	Acct. 4210				0	0	0	0.00	0.00
0148	Acct. 4210				0	0	0	0.00	0.00
0149	Acct. 4210				0	0	0	0.00	0.00
0150	Acct. 4210				0	0	0	0.00	0.00
0151	Acct. 4210				0	0	0	0.00	0.00
0152	Acct. 4210				0	0	0	0.00	0.00
0153	Acct. 4210				0	0	0	0.00	0.00
0154	Acct. 4210				0	0	0	0.00	0.00
0155	Acct. 4210				0	0	0	0.00	0.00
0156	Acct. 4210				0	0	0	0.00	0.00
0157	Acct. 4210				0	0	0	0.00	0.00
58	Acct. 4210				0	0	0	0.00	0.00
0159	Acct. 4210				0	0	0	0.00	0.00
0160	Acct. 4210				0	0	0	0.00	0.00
0161	Acct. 4210				0	0	0	0.00	0.00
0162	Acct. 4210				0	0	0	0.00	0.00
0163	Acct. 4210				0	0	0	0.00	0.00
0164	Acct. 4210				0	0	0	0.00	0.00
0165	Acct. 4210				0	0	0	0.00	0.00
0166	Acct. 4210				0	0	0	0.00	0.00
0167	Acct. 4210				0	0	0	0.00	0.00
0168	Acct. 4210				0	0	0	0.00	0.00
0169	Acct. 4210				0	0	0	0.00	0.00
0170	Acct. 4210				0	0	0	0.00	0.00
0171	Acct. 4210				0	0	0	0.00	0.00
0172	Acct. 4210				0	0	0	0.00	0.00
0173	Acct. 4210				0	0	0	0.00	0.00
0174	Acct. 4210				0	0	0	0.00	0.00
0175	Acct. 4210				0	0	0	0.00	0.00
0176	Acct. 4210				0	0	0	0.00	0.00
0177	Acct. 4210				0	0	0	0.00	0.00
0178	Acct. 4210				0	0	0	0.00	0.00
0179	Acct. 4210				0	0	0	0.00	0.00
0180	Acct. 4210				0	0	0	0.00	0.00
0181	Acct. 4210				0	0	0	0.00	0.00
0182	Acct. 4210				0	0	0	0.00	0.00
0183	Acct. 4210				0	0	0	0.00	0.00
0184	Acct. 4210				0	0	0	0.00	0.00
0185	Acct. 4210				0	0	0	0.00	0.00
0190	Total 4210	N/A	N/A	N/A	2,180,000	(10,876)	(6,464)	N/A	N/A

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc		Unamortized Debt Iss. Expenses		Stated Rate % (h)	Yield Rate % (i)
						Acct. 4220/ Acct. 4230 (f)		Acct. 1407 (g)			
0201	Acct. 4050	35 Year 3% Deb.	10/01/1947	10/01/1982	1	0		0		0.00	0.00
0202	Acct. 4050				0	0		0		0.00	0.00
0203	Acct. 4050				0	0		0		0.00	0.00
0204	Acct. 4050				0	0		0		0.00	0.00
0205	Acct. 4050				0	0		0		0.00	0.00
0206	Acct. 4050				0	0		0		0.00	0.00
0207	Acct. 4050				0	0		0		0.00	0.00
0208	Acct. 4050				0	0		0		0.00	0.00
0209	Acct. 4050				0	0		0		0.00	0.00
0210	Acct. 4050				0	0		0		0.00	0.00
0211	Acct. 4050				0	0		0		0.00	0.00
0212	Acct. 4050				0	0		0		0.00	0.00
0213	Acct. 4050				0	0		0		0.00	0.00
0214	Acct. 4050				0	0		0		0.00	0.00
15	Acct. 4050				0	0		0		0.00	0.00
0216	Acct. 4050				0	0		0		0.00	0.00
0217	Acct. 4050				0	0		0		0.00	0.00
0218	Acct. 4050				0	0		0		0.00	0.00
0219	Acct. 4050				0	0		0		0.00	0.00
0220	Acct. 4050				0	0		0		0.00	0.00
0221	Acct. 4050				0	0		0		0.00	0.00
0222	Acct. 4050				0	0		0		0.00	0.00
0223	Acct. 4050				0	0		0		0.00	0.00
0224	Acct. 4050				0	0		0		0.00	0.00
0225	Acct. 4050				0	0		0		0.00	0.00
0226	Acct. 4050				0	0		0		0.00	0.00
0227	Acct. 4050				0	0		0		0.00	0.00
0228	Acct. 4050				0	0		0		0.00	0.00
0229	Acct. 4050				0	0		0		0.00	0.00
0230	Acct. 4050				0	0		0		0.00	0.00

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-11  
PAGE 4 OF 6

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized		Stated Rate % (h)	Yield Rate % (i)
						Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt Iss. Expenses Acct. 1407 (g)		
0231	Acct. 4050				0	0	0	0.00	0.00
0232	Acct. 4050				0	0	0	0.00	0.00
0233	Acct. 4050				0	0	0	0.00	0.00
0234	Acct. 4050				0	0	0	0.00	0.00
0235	Acct. 4050				0	0	0	0.00	0.00
0236	Acct. 4050				0	0	0	0.00	0.00
0237	Acct. 4050				0	0	0	0.00	0.00
0238	Acct. 4050				0	0	0	0.00	0.00
0239	Acct. 4050				0	0	0	0.00	0.00
0240	Acct. 4050				0	0	0	0.00	0.00
0241	Acct. 4050				0	0	0	0.00	0.00
0242	Acct. 4050				0	0	0	0.00	0.00
0243	Acct. 4050				0	0	0	0.00	0.00
0244	Acct. 4050				0	0	0	0.00	0.00
0245	Acct. 4050				0	0	0	0.00	0.00
0246	Acct. 4050				0	0	0	0.00	0.00
0247	Acct. 4050				0	0	0	0.00	0.00
0248	Acct. 4050				0	0	0	0.00	0.00
0249	Acct. 4050				0	0	0	0.00	0.00
0250	Acct. 4050				0	0	0	0.00	0.00
0251	Acct. 4050				0	0	0	0.00	0.00
0252	Acct. 4050				0	0	0	0.00	0.00
0253	Acct. 4050				0	0	0	0.00	0.00
0254	Acct. 4050				0	0	0	0.00	0.00
0255	Acct. 4050				0	0	0	0.00	0.00
0256	Acct. 4050				0	0	0	0.00	0.00
0257	Acct. 4050				0	0	0	0.00	0.00
0258	Acct. 4050				0	0	0	0.00	0.00
0259	Acct. 4050				0	0	0	0.00	0.00
0260	Acct. 4050				0	0	0	0.00	0.00

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount (e)	Unamortized		Stated Rate (h)	Yield Rate (i)
						Prem/Disc Acct. 4220/ Acct. 4230 (f)	Debt Iss. Expenses Acct. 1407 (g)		
0261	Acct. 4050				0	0	0	0.00	0.00
0262	Acct. 4050				0	0	0	0.00	0.00
0263	Acct. 4050				0	0	0	0.00	0.00
0264	Acct. 4050				0	0	0	0.00	0.00
0265	Acct. 4050				0	0	0	0.00	0.00
0266	Acct. 4050				0	0	0	0.00	0.00
0267	Acct. 4050				0	0	0	0.00	0.00
0268	Acct. 4050				0	0	0	0.00	0.00
0269	Acct. 4050				0	0	0	0.00	0.00
0270	Acct. 4050				0	0	0	0.00	0.00
0271	Acct. 4050				0	0	0	0.00	0.00
0272	Acct. 4050				0	0	0	0.00	0.00
0273	Acct. 4050				0	0	0	0.00	0.00
0274	Acct. 4050				0	0	0	0.00	0.00
0275	Acct. 4050				0	0	0	0.00	0.00
0276	Acct. 4050				0	0	0	0.00	0.00
0277	Acct. 4050				0	0	0	0.00	0.00
0278	Acct. 4050				0	0	0	0.00	0.00
0279	Acct. 4050				0	0	0	0.00	0.00
0280	Acct. 4050				0	0	0	0.00	0.00
0281	Acct. 4050				0	0	0	0.00	0.00
0282	Acct. 4050				0	0	0	0.00	0.00
0283	Acct. 4050				0	0	0	0.00	0.00
0284	Acct. 4050				0	0	0	0.00	0.00
0285	Acct. 4050				0	0	0	0.00	0.00
0286	Acct. 4050				0	0	0	0.00	0.00
0287	Acct. 4050				0	0	0	0.00	0.00
0288	Acct. 4050				0	0	0	0.00	0.00
0289	Acct. 4050				0	0	0	0.00	0.00
0290	Total 4050	N/A	N/A	N/A	1	0	0	N/A	N/A

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-11 - LONG-TERM DEBT  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized		Stated Rate (h)	Yield Rate (i)
						Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt Iss. Expenses Acct. 1407 (g)		
0301	Acct. 4260				0	0	0	0.00	0.00
0302	Acct. 4260				0	0	0	0.00	0.00
0303	Acct. 4260				0	0	0	0.00	0.00
0304	Acct. 4260				0	0	0	0.00	0.00
0305	Acct. 4260				0	0	0	0.00	0.00
0306	Acct. 4260				0	0	0	0.00	0.00
0307	Acct. 4260				0	0	0	0.00	0.00
0308	Acct. 4260				0	0	0	0.00	0.00
0310	Total 4260	N/A	N/A	N/A	0	0	0	N/A	N/A
0401	Acct. 4270				0	0	0	0.00	0.00
0402	Acct. 4270				0	0	0	0.00	0.00
0403	Acct. 4270				0	0	0	0.00	0.00
0404	Acct. 4270				0	0	0	0.00	0.00
0405	Acct. 4270				0	0	0	0.00	0.00
0406	Acct. 4270				0	0	0	0.00	0.00
0407	Acct. 4270				0	0	0	0.00	0.00
0408	Acct. 4270				0	0	0	0.00	0.00
0410	Total 4270	N/A	N/A	N/A	0	0	0	N/A	N/A
0500	Ttl All Accts	N/A	N/A	N/A	2,180,001	(10,876)	(6,464)	N/A	N/A



MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-12-1  
PAGE 1 OF 1

TABLE B-12 - NET DEFERRED INCOME TAXES  
(Dollars in Thousands)

		Beginning		Current Yr. Amortiza-		Adjustments		End of Year
Row	Particulars	Balance	Account	Accrual	tion	Debit	Credit	Balance
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
-----								
NET DEFERRED OPERATING INCOME TAXES - ACCOUNTS 4100 AND 4340:								
-----								
Property Related:								
-----								
Net Current Deferred Operating Income Taxes (Account 4100)								
Provision for Deferred Operating Income Taxes - Net								
0100	Federal Income Taxes	0	N/A	0	0	0	0	0
0110	State and Local Income Taxes	0	N/A	0	0	0	0	0
0120	Total Net Current Opertg Inc Taxes	0	7250	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes (Account 4340)								
Provision for Deferred Operating Income Taxes - Net								
0130	Federal Income Taxes	837,590	N/A	47,428	92,194	0	0	792,824
0140	State and Local Income Taxes	141,609	N/A	9,234	13,571	0	0	137,272
0150	Total Net Noncurr Opertg Inc Taxes	979,199	7250	56,662	105,765	0	0	930,096
0160	Total Ppty Rel Dfd Oprtg Inc Taxes	979,199	N/A	56,662	105,765	0	0	930,096
Nonproperty Related:								
-----								
Net Current Deferred Operating Income Taxes (Account 4100)								
Provision for Deferred Operating Income Taxes - Net								
0170	Federal Income Taxes	(37,551)	N/A	(14,293)	(18,834)	139	0	(33,149)
0180	State and Local Income Taxes	(7,119)	N/A	(2,533)	(3,715)	30	0	(5,967)
0190	Total Net Current Opertg Inc Taxes	(44,670)	7250	(16,826)	(22,549)	169	0	(39,116)
Net Noncurrent Deferred Operating Income Taxes (Account 4340)								
Provision for Deferred Operating Income Taxes - Net								
0200	Federal Income Taxes	(82,956)	N/A	(63,358)	(59)	0	139	(146,116)
0210	State and Local Income Taxes	(16,681)	N/A	(12,356)	(9)	0	30	(28,998)
0220	Total Net Noncurr Opertg Inc Taxes	(99,637)	7250	(75,714)	(68)	0	169	(175,114)
0230	Ttl Nnppty Rel Dfd Oprtg Inc Taxes	(144,307)	N/A	(92,540)	(22,617)	169	169	(214,230)

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-12-2  
PAGE 1 OF 1

TABLE B-12 - NET DEFERRED INCOME TAXES  
(Dollars in Thousands)

Row No.	Particulars (a)	Beginning		Current Yr. Amortization (d)	Current Yr. Amortization (e)	Adjustments		End of Year Balance (h)
		Balance (b)	Account (c)			Debit (f)	Credit (g)	
NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350:								
-----								
Property Related:								
-----								
Net Current Deferred Nonoperating Income Taxes (Account 4110)								
Provision for Deferred Nonoperating Income Taxes - Net								
0240	Federal Income Taxes	0	7450	0	0	0	0	0
0250	State and Local Income Taxes	0	7450	0	0	0	0	0
Deferred Income Tax Effect of Extraordinary Items - Net								
0260	Federal Income Taxes	0	7640	0	0	0	0	0
0270	State and Local Income Taxes	0	7640	0	0	0	0	0
80	Total Net Current Nnoptg Inc Taxes	0	N/A	0	0	0	0	0
Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)								
Provision for Deferred Nonoperating Income Taxes - Net								
0290	Federal Income Taxes	0	7450	0	0	0	0	0
0300	State and Local Income Taxes	0	7450	0	0	0	0	0
Deferred Income Tax Effect of Extraordinary Items - Net								
0310	Federal Income Taxes	0	7640	0	0	0	0	0
0320	State and Local Income Taxes	0	7640	0	0	0	0	0
0330	Ttl Net Noncurr Nonoprtg Inc Taxes	0	N/A	0	0	0	0	0
0340	Ttl Property Rel Dfd Nonopertg Txs	0	N/A	0	0	0	0	0
Nonproperty Related:								
-----								
Net Current Deferred Nonoperating Income Taxes (Account 4110)								
Provision for Deferred Nonoperating Income Taxes - Net								
0350	Federal Income Taxes	(57,305)	7450	31,979	0	28,442	0	(53,768)
0360	State and Local Income Taxes	(11,392)	7450	6,379	0	5,631	0	(10,644)
Deferred Income Tax Effect of Extraordinary Items - Net								
0370	Federal Income Taxes	0	7640	0	0	0	0	0
380	State and Local Income Taxes	0	7640	0	0	0	0	0
0390	Ttl Net Current Nonoprtg Income Txs	(68,697)	N/A	38,358	0	34,073	0	(64,412)

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-12 - NET DEFERRED INCOME TAXES  
(Dollars in Thousands)

Row No.	Particulars (a)	Beginning	Account (c)	Current Yr.	Amortiza-	Adjustments		End of Year
		Balance (b)		Accrual (d)	tion (e)	Debit (f)	Credit (g)	Balance (h)
NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350 (cont'd):								
Nonproperty Related (cont'd):								
Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)								
Provision for Deferred Nonoperating Income Taxes - Net								
0400	Federal Income Taxes	(99,066)	7450	13,841	0	0	28,442	(56,783)
0410	State and Local Income Taxes	(19,696)	7450	2,770	0	0	5,631	(11,295)
Deferred Income Tax Effect of Extraordinary Items - Net								
20	Federal Income Taxes	0	7640	0	0	0	0	0
430	State and Local Income Taxes	0	7640	0	0	0	0	0
0440	Ttl Net Noncurr Nonoprtg Inc Taxes	(118,762)	N/A	16,611	0	0	34,073	(68,078)
0450	Ttl Nonppty Rel Dfd Nonop Inc Txes	(187,459)	N/A	54,969	0	34,073	34,073	(132,490)

COMPANY: New England Telephone  
JUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-13  
PAGE 1 OF 1

TABLE B-13 - OTHER DEFERRED CREDITS  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Credit	Restructure Costs	170,187
0102	Deferred Credit	Accrued Reserve associated with Interstate Claims	2,000
0103	Deferred Credit	Claim from Maine Independent Telephone Company	1,200
0104	Deferred Credit	Highway and Private Property	2,101
0105	Deferred Credit	Building Moves and Pole Relocation	6,500
0106	Deferred Credit	Overearnings Complaints for Switched Access (1987-1988)	3,720
0107	Deferred Credit		0
0108	Deferred Credit		0
0109	Deferred Credit		0
0110	Deferred Credit		0
0111	Deferred Credit		0
0112	Deferred Credit		0
0113	Deferred Credit		0
0114	Deferred Credit		0
0115	Deferred Credit		0
0116	Deferred Credit		0
0117	Deferred Credit		0
0118	Deferred Credit		0
0119	Deferred Credit		0
0120	Deferred Credit		0
0121	Deferred Credit		0
0122	Deferred Credit		0
0123	Deferred Credit		0
0124	Deferred Credit		0
0125	Deferred Credit		0
0126	Deferred Credit		0
0127	Deferred Credit		0
0128	Deferred Credit		0
0129	Deferred Credit		0
0130	Deferred Credit		0
0140	Aggregate of All Other Items	N/A	2,018
0150	Total	N/A	187,726

COMPANY: New England Telephone  
JUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-14 - CAPITAL STOCK  
(Dollars in Thousands)

Row No.	Classification (a)	Class of Stock (b)	Voting Rights (c)	Par or Stated Value Amount (d)	Number of Shares Authorized (e)	Amount of Stock Issued and Outstanding (f)	Additional Paid-In Capital (g)	Total (h)	Number of Shares of Treasury Stock (i)	Amount in Treasury Stock Account (j)
0101	Stock	Common	Yes	No Par	1	2,089,082	0	2,089,082	None	None
0102	Stock			0	0	0	0	0	0	0
0103	Stock			0	0	0	0	0	0	0
0104	Stock			0	0	0	0	0	0	0
0105	Stock			0	0	0	0	0	0	0
0106	Stock			0	0	0	0	0	0	0
0107	Stock			0	0	0	0	0	0	0
0108	Stock			0	0	0	0	0	0	0
0109	Stock			0	0	0	0	0	0	0
0110	Stock			0	0	0	0	0	0	0
0111	Stock			0	0	0	0	0	0	0
0112	Stock			0	0	0	0	0	0	0
0113	Stock			0	0	0	0	0	0	0
0114	Stock			0	0	0	0	0	0	0
0115	Stock			0	0	0	0	0	0	0
0116	Stock			0	0	0	0	0	0	0
0117	Stock			0	0	0	0	0	0	0
0118	Stock			0	0	0	0	0	0	0
0119	Stock			0	0	0	0	0	0	0
0120	Stock			0	0	0	0	0	0	0
0121	Stock			0	0	0	0	0	0	0
0122	Stock			0	0	0	0	0	0	0
0123	Stock			0	0	0	0	0	0	0
0124	Stock			0	0	0	0	0	0	0
0125	Stock			0	0	0	0	0	0	0
0126	Stock			0	0	0	0	0	0	0
0127	Stock			0	0	0	0	0	0	0
0128	Stock			0	0	0	0	0	0	0
0129	Stock			0	0	0	0	0	0	0
0130	Stock			0	0	0	0	0	0	0
0140	Total	N/A	N/A	N/A	N/A	2,089,082	0	2,089,082	N/A	0

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

			REACQUIRED DURING THE YEAR		RETIRED DURING THE YEAR			
			REACQUISITION COST					
Row	Classifi-	Description of Security	Per \$100	Per Share	Book or	Number of	Book or	Number of
No.	cation		of Debt	of Stock	Face	Shares of	Face	Shares of
	(a)	(b)	(c)	(d)	Amount	Stock	Amount	Stock
					(e)	(f)	(g)	(h)
CAPITAL STOCK								
-----								
0101	Reacquired	Nothing To Report						
0102	Reacquired							
0103	Reacquired							
0104	Reacquired							
0105	Reacquired							
0106	Reacquired							
0107	Reacquired							
0108	Reacquired							
09	Reacquired							
0110	Reacquired							
0121	Retired	Nothing to Report						
0122	Retired							
0123	Retired							
0124	Retired							
0125	Retired							
0126	Retired							
0127	Retired							
0128	Retired							
0129	Retired							
0130	Retired							
FUNDED DEBT								
-----								
0201	Reacquired	Nothing to Report						
0202	Reacquired							
0203	Reacquired							
0204	Reacquired							
0205	Reacquired							
0206	Reacquired							
0207	Reacquired							
0208	Reacquired							
0209	Reacquired							
0210	Reacquired							

MPANY: New England Telephone  
UDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

Row No.	Classification (a)	Description of Security (b)	REACQUIRED DURING THE YEAR		RETIRED DURING THE YEAR	
			REACQUISITION COST		Book or Face Amount (e)	Number of Shares of Stock (f)
			Per \$100 of Debt (c)	Per Share of Stock (d)		
0221	Retired	Nothing to Report				
0222	Retired					
0223	Retired					
0224	Retired					
0225	Retired					
0226	Retired					
0227	Retired					
0228	Retired					
0229	Retired					
0230	Retired					
0231	Retired					
32	Retired					
233	Retired					
0234	Retired					
0235	Retired					
0236	Retired					
0237	Retired					
0238	Retired					
0239	Retired					
0240	Retired					
0241	Retired					
0242	Retired					
0243	Retired					
0244	Retired					
0245	Retired					
0246	Retired					
0247	Retired					
0248	Retired					
0249	Retired					
0250	Retired					
0251	Retired					
0252	Retired					
0253	Retired					
0254	Retired					
0255	Retired					
0256	Retired					
0257	Retired					
58	Retired					
0259	Retired					
0260	Retired					

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

Row No.	Classification (a)	Description of Security (b)	REACQUIRED DURING THE YEAR				RETIRED DURING THE YEAR	
			REACQUISITION COST		Book or Face Amount (e)	Number of Shares of Stock (f)	Book or Face Amount (g)	Number of Shares of Stock (h)
			Per \$100 of Debt (c)	Per Share of Stock (d)				
0261	Retired							
0262	Retired							
0263	Retired							
0264	Retired							
0265	Retired							
0266	Retired							
0267	Retired							
0268	Retired							
0269	Retired							
0270	Retired							
0271	Retired							
0272	Retired							
0273	Retired							
0274	Retired							
0275	Retired							
0276	Retired							
0277	Retired							
0278	Retired							
0279	Retired							
0280	Retired							
0281	Retired							
0282	Retired							
0283	Retired							
0284	Retired							
0285	Retired							
0286	Retired							
0287	Retired							
0288	Retired							
0289	Retired							
0290	Retired							
0291	Retired							
0292	Retired							
0293	Retired							
0294	Retired							
0295	Retired							
0296	Retired							
0297	Retired							
0298	Retired							
0299	Retired							



COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

			UNAMORTIZED DISCOUNT OR PREMIUM AND EXP.		REDEMPTION PREMIUM OR DISCOUNT		REACQUISITION OR REDEMPTION EXPENSES	
Row	Classifi-	Effective Date						
No.	cation	of Call (if any)	Account	Amount	Account	Amount	Account	Amount
	(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
CAPITAL STOCK								
-----								
0101	Reacquired							
0102	Reacquired							
0103	Reacquired							
0104	Reacquired							
0105	Reacquired							
0106	Reacquired							
0107	Reacquired							
0108	Reacquired							
109	Reacquired							
110	Reacquired							
0121	Retired							
0122	Retired							
0123	Retired							
0124	Retired							
0125	Retired							
0126	Retired							
0127	Retired							
0128	Retired							
0129	Retired							
0130	Retired							
FUNDED DEBT								
-----								
0201	Reacquired							
0202	Reacquired							
0203	Reacquired							
0204	Reacquired							
0205	Reacquired							
0206	Reacquired							
0207	Reacquired							
0208	Reacquired							
0209	Reacquired							
10	Reacquired							

C Y: New England Telephone  
S AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE B-15-2  
PAGE 2 OF 3

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Effective Date of Call (if any) (1)	UNAMORTIZED DISCOUNT OR PREMIUM AND EXP.		REDEMPTION PREMIUM OR DISCOUNT		REACQUISITION OR REDEMPTION EXPENSES	
			Account (j)	Amount (k)	Account (l)	Amount (m)	Account (n)	Amount (o)
0221	Retired							
0222	Retired							
0223	Retired							
0224	Retired							
0225	Retired							
0226	Retired							
0227	Retired							
0228	Retired							
0229	Retired							
0230	Retired							
0231	Retired							
0232	Retired							
0233	Retired							
0234	Retired							
0235	Retired							
0236	Retired							
0237	Retired							
0238	Retired							
0239	Retired							
0240	Retired							
0241	Retired							
0242	Retired							
0243	Retired							
0244	Retired							
0245	Retired							
0246	Retired							
0247	Retired							
0248	Retired							
0249	Retired							
0250	Retired							
0251	Retired							
0252	Retired							
0253	Retired							
0254	Retired							
0255	Retired							
0256	Retired							
0257	Retired							
0258	Retired							
0259	Retired							
0260	Retired							

PANY: New England Telephone  
LDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR  
(Dollars in Thousands)

Row No.	Classifi- cation (a)	Effective Date of Call (if any) (i)	UNAMORTIZED DISCOUNT OR PREMIUM AND EXP.		REDEMPTION PREMIUM OR DISCOUNT		REACQUISITION OR REDEMPTION EXPENSES	
			Account (j)	Amount (k)	Account (l)	Amount (m)	Account (n)	Amount (o)
0261	Retired							
0262	Retired							
0263	Retired							
0264	Retired							
0265	Retired							
0266	Retired							
0267	Retired							
0268	Retired							
0269	Retired							
0270	Retired							
0271	Retired							
0272	Retired							
0273	Retired							
0274	Retired							
0275	Retired							
0276	Retired							
0277	Retired							
0278	Retired							
0279	Retired							
0280	Retired							
0281	Retired							
0282	Retired							
0283	Retired							
0284	Retired							
0285	Retired							
0286	Retired							
0287	Retired							
0288	Retired							
0289	Retired							
0290	Retired							
0291	Retired							
0292	Retired							
0293	Retired							
0294	Retired							
0295	Retired							
0296	Retired							
0297	Retired							
0298	Retired							
0299	Retired							

IPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETA

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-1  
PAGE 1 OF 2

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
-----		
REVENUE ACCOUNTS		
-----		
Local Network Revenues		
-----		
5001	Basic area revenue	1,527,046
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	0
5004	Other mobile service revenue	13,550
510	Basic local serv rev (Class A Account 5000)	1,540,596
5010	Public telephone revenue	67,156
5040	Local private line revenue	50,878
5050	Customer premises revenue	149
5060	Other local exchange revenue	246,322
5069	Other local exchange revenue settlements	0
520	Basic local service revenue	1,905,101
Network Access Services Revenues		
-----		
5081	End user revenue	287,396
5082	Switched access revenue	781,128
5083	Special access revenue	79,351
5084	State access revenue	63,074
5080	Network access revenue	1,210,949
Long Distance (LD) Network Services Revenues		
-----		
5100	LD message revenue (Class A)	604,079
5111	LD inward-only revenue	45,899
5112	LD outward-only revenue	4,135
5110	Unidirectional LD Revenue	50,034
5121	Subvoice grade LD private network revenue	1,697
5122	Voice grade LD private network revenue	48,838
5123	Audio program grade LD private network revenue	15
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	13,759
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	(301)
5120	Long distance private network revenue	64,008
560	Other long distance revenue	15,717
5169	Other long distance revenue settlements	0
525	LD Network Service Revenues	733,838

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	Miscellaneous Revenues	
	-----	
5230	Directory revenue	197,962
5240	Rent revenue	33,249
5250	Corporate operations revenue	2,219
5261	Special billing arrangements revenue	(140)
5262	Customer operations revenue	477
5263	Plant operations revenue	14
5264	Other incidental regulated revenue	10,337
5269	Other revenue settlements	0
5260	Miscellaneous revenue (Class A)	10,688
5270	Carrier billing and collection revenue	57,830
5280	Nonregulated revenue	55,817
5200	Miscellaneous revenue	357,765
01	Uncollectible revenue-telecommunications	55,893
5302	Uncollectible revenue-other	0
5300	Uncollectible revenue	55,893
530	Total Operating Revenues	4,151,760

ANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
<b>EXPENSE ACCOUNTS</b>						
<b>Plant Specific Operations</b>						
6112	Motor vehicle	56,962	10,410	3,484	23,179	19,889
610	Clearance - Motor vehicle	46,909	9,226	3,126	20,250	14,307
615	Net Balance - Motor vehicle	10,053	1,184	358	2,929	5,582
6113	Aircraft	298	0	0	155	143
620	Clearance - Aircraft	0	0	0	0	0
625	Net Balance - Aircraft	298	0	0	155	143
6114	Special purpose vehicle	3	0	0	3	0
630	Clearance - Special purpose vehicle	0	0	0	0	0
635	Net Balance - Special purpose vehicle	3	0	0	3	0
6115	Garage work equipment	234	25	8	0	201
6116	Other work equipment	11,677	1,584	521	192	9,380
610	Clearance - Other work equipment	9,919	71	22	152	9,674
45	Net Balance - Other work equipment	1,758	1,513	499	40	(294)
6110	Network support	12,346	2,722	865	3,127	5,632
6121	Land & building	105,979	10,313	3,218	57,311	35,137
6122	Furniture & artworks	4,343	0	0	3,502	841
6123	Office equipment	14,598	3,837	1,151	2,828	6,782
6124	General purpose computers	154,819	1,143	343	378	152,955
6120	General support	279,739	15,293	4,712	64,019	195,715
6211	Analog electronic	33,964	19,151	5,858	80	8,875
6212	Digital electronic	97,784	41,816	12,857	307	42,804
6215	Electro-mechanical	(1)	0	0	0	(1)
6210	Central Office-switching	131,747	60,967	18,715	387	51,678
6220	Operator systems	160	103	32	0	25
6231	Radio systems	831	514	163	1	153
6232	Circuit equipment	65,098	43,765	13,381	252	7,700
6230	Central office-transmission	65,929	44,279	13,544	253	7,853

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6311	Station apparatus	0	0	0	0	0
6341	Large PBX	0	0	0	0	0
6351	Public telephone terminal equipment	14,187	6,643	2,064	255	5,225
6362	Other terminal equipment	63,381	37,680	11,515	1,514	12,672
6310	Information origination/termination expense	77,568	44,323	13,579	1,769	17,897
6411	Poles	12,385	2,557	792	6,657	2,379
6421	Aerial cable	229,130	156,426	46,497	6,917	19,290
6422	Underground cable	35,011	22,187	6,463	992	5,369
6423	Buried cable	16,870	10,150	3,049	366	3,305
6424	Submarine cable	19	8	3	0	8
6425	Deep sea cable	0	0	0	0	0
6426	Intrabuilding network cable	3,716	2,502	728	91	395
6431	Aerial wire	1,108	622	191	42	253
6441	Conduit systems	8,066	926	281	251	6,608
6410	Cable and wire	306,305	195,378	58,004	15,316	37,607
650	Total Plant Specific Operations	873,794	363,065	109,451	84,871	316,407

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
<hr/>						
	Plant Nonspecific Operations					
	<hr/>					
6511	PHFTU	0	0	0	N/A	0
6512	Provisioning	25,329	1,168	381	N/A	23,780
660	Clearance - Provisioning	24,771	214	70	N/A	24,487
665	Net Balance - Provisioning	558	954	311	N/A	(707)
6510	Other property plant and equipment expense	558	954	311	N/A	(707)
6531	Power	22,800	0	18	N/A	22,782
6532	Network administration	55,767	24,584	7,056	N/A	24,127
6533	Testing	71,085	49,684	15,116	N/A	6,285
6534	Plant operations administration	82,401	48,538	10,426	N/A	23,437
670	Clearance - Plant operations administration	8,919	4,651	1,555	N/A	2,713
675	Net Balance - Plant operations administration	73,482	43,887	8,871	N/A	20,724
6535	Engineering	78,456	35,296	10,934	N/A	32,226
80	Clearance - Engineering	16,671	5,448	1,823	N/A	9,400
85	Net Balance - Engineering	61,785	29,848	9,111	N/A	22,826
6530	Network Operations	284,919	148,003	40,172	N/A	96,744
6540	Access	0	0	0	N/A	0
6561	Depreciation-TPIS	854,587	N/A	N/A	N/A	854,587
6562	Depreciation-PHFTU	0	N/A	N/A	N/A	0
6563	Amortization-tangible	5,744	N/A	N/A	N/A	5,744
6564	Amortization-intangible	0	N/A	N/A	N/A	0
6565	Amortization-other	2,147	N/A	N/A	N/A	2,147
6560	Depreciation & Amortization Expense	862,478	N/A	N/A	N/A	862,478
690	Total Plant Nonspecific Operations	1,147,955	148,957	40,483	N/A	958,515



PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
<hr/>						
	Customer Operations					
	-----					
6611	Product management	67,729	13,784	4,437	N/A	49,508
6612	Sales	83,911	34,325	10,904	N/A	38,682
6613	Product advertising	30,850	1,004	262	N/A	29,584
6610	Marketing Expense	182,490	49,113	15,603	N/A	117,774
6621	Call completion	33,890	23,271	6,198	N/A	4,421
6622	Number services	86,826	61,173	16,820	N/A	8,833
6623	Customer services	301,847	136,162	39,738	N/A	125,947
6620	Service Expense	422,563	220,606	62,756	N/A	139,201
700	Total Customer Operations	605,053	269,719	78,359	N/A	256,975
	Corporate Operations					
	-----					
6711	Executive	24,170	4,702	1,063	N/A	18,405
6712	Planning	1,092	597	207	N/A	288
6710	Executive and Planning	25,262	5,299	1,270	N/A	18,693
6721	Accounting & finance	30,053	13,080	4,089	N/A	12,884
6722	External relations	46,375	14,467	3,541	N/A	28,367
6723	Human resources	56,233	1,484	461	N/A	54,288
6724	Information management	75,718	0	0	N/A	75,718
6725	Legal	13,206	2,729	978	N/A	9,499
6726	Procurement	16,571	1,109	187	N/A	15,275
6727	Research and development	25,849	0	0	N/A	25,849
6728	Other general and administrative	445,701	21,970	231,305	N/A	192,426
6720	General & Administrative	709,706	54,839	240,561	N/A	414,306

ANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes	0	N/A	N/A	N/A	0
710	Total Corporate Operations Expense	734,968	60,138	241,831	N/A	432,999
720	Total Operating Expenses	3,361,770	841,879	470,124	84,871	1,964,896
730	Net Operating Revenue	789,990	N/A	N/A	N/A	N/A

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
-----		
	Other Operating Income and Expense	
-----		
7110	Income from custom work	172
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	(209)
7160	Other operating gains and losses	(148)
7100	Other operating income and expenses	(185)
	Operating Taxes	
-----		
7210	Operating investment tax credits-net	25,186
7220	Operating federal income taxes	268,204
7230	Operating state and local income taxes	53,358
7240	Operating other taxes	107,102
7250	Provision for deferred operating income tax-net	(119,025)
7200	Operating Taxes	284,453
	Nonoperating Income and Expense	
-----		
7310	Dividend income	0
7320	Interest income	483
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	6,957
7350	Gains/losses from the disposition of property	(58)
7360	Other nonoperating income	249,534
7370	Special charges	13,455
7300	Nonoperating Income and Expense	243,461
	Nonoperating Taxes	
-----		
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	28,837
7430	Nonoperating state and local income taxes	6,246
7440	Nonoperating other taxes	9
7450	Provision for deferred nonoperating income tax-net	54,969
7400	Nonoperating Taxes	90,061

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-5  
PAGE 2 OF 2

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
-----		
	Interest and Related Items	
-----		
7510	Interest on funded debt	149,258
7520	Interest expense-capital leases	323
7530	Amortization of debt issuance expense	1,031
7540	Other interest deductions	5,272
7500	Interest and Related Items	155,884
	Extraordinary Items	
-----		
7610	Extraordinary income credits	0
7620	Extraordinary income charges	0
7630	Current inc tax effect of extraordinary items-net	0
7640	Provision for deferred inc tax effect of items-net	0
7600	Extraordinary Items	0
	Jurisdictional Differences & Nonregulated Income	
-----		
7910	Income effects of jurisdictional differences-net	(28,530)
7990	Nonregulated net income	0
790	Net Income	474,338

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-6  
PAGE 1 OF 1

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
830	Total number of employees at the end of the year	19,975
840	Number of full-time employees	19,816
850	Number of part-time employees	159
860	Total compensation for the year	954,225

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Market Price (e)	Total Purchase/Sales (f)
A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES						
0101	Service Purchased	Telesector Resources Group	573,412	0	0	573,412
0102	Service Purchased	NYNEX Corporate	14,845	0	0	14,845
0103	Service Purchased	Bellcore	38,913	0	0	38,913
0104	Service Purchased	NYNEX Science and Technology	2,505	0	0	2,505
0105	Service Purchased	NYNEX Government Affairs	1,799	0	0	1,799
0106	Service Purchased	NYNEX Information Resource Company	3,429	0	1,405	4,834
0107	Service Purchased	NYNEX Mobile Communications Company	0	1,373	59	1,432
0108	Service Purchased	NYNEX Asset Management Company	525	0	0	525
0109	Service Purchased	NYNEX Properites Company	0	0	1,470	1,470
0110	Service Purchased	New York Telephone	2,406	0	0	2,406
0111	Service Purchased		0	0	0	0
0112	Service Purchased		0	0	0	0
0113	Service Purchased		0	0	0	0
0114	Service Purchased		0	0	0	0
0115	Service Purchased		0	0	0	0
0116	Service Purchased		0	0	0	0
0117	Service Purchased		0	0	0	0
0118	Service Purchased		0	0	0	0
0119	Service Purchased		0	0	0	0
0120	Service Purchased		0	0	0	0
0121	Service Purchased		0	0	0	0
0122	Service Purchased		0	0	0	0
0123	Service Purchased		0	0	0	0
0124	Service Purchased		0	0	0	0
0125	Service Purchased		0	0	0	0
0126	Service Purchased		0	0	0	0
0127	Service Purchased		0	0	0	0
0128	Service Purchased		0	0	0	0
0129	Service Purchased		0	0	0	0
0130	Service Purchased		0	0	0	0
0131	Service Purchased		0	0	0	0
0132	Service Purchased		0	0	0	0
0133	Service Purchased		0	0	0	0
0134	Service Purchased		0	0	0	0
0135	Service Purchased		0	0	0	0
0136	Service Purchased		0	0	0	0
0137	Service Purchased		0	0	0	0
0138	Service Purchased		0	0	0	0
0139	From All Others	N/A	0	0	0	0
0140	Total Purchases	N/A	637,834	1,373	2,934	642,141

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES  
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Market Price (e)	Total Purchase/Sales (f)
<b>B. ANALYSIS OF SERVICES SOLD TO AFFILIATES</b>						
0201	Service Sold	Telesector Resources Group	52,520	3,530	0	56,050
0202	Service Sold	NYNEX Corporate	654	2,752	0	3,406
0203	Service Sold	Bellcore	0	0	0	0
0204	Service Sold	NYNEX Science & Technology	344	0	0	344
0205	Service Sold	New York Telephone	842	0	0	842
0206	Service Sold	NYNEX Government Affairs	0	0	0	0
0207	Service Sold	NYNEX Information Resource Company	170,836	0	0	170,836
0208	Service Sold	NYNEX Mobile Communications Company	308	6,299	222	6,829
0209	Service Sold	NYNEX Credit Corp.	2	0	0	2
0210	Service Sold	NYNEX Properties Company	2	0	0	2
0211	Service Sold	NYNEX Security Company	9	0	0	9
0212	Service Sold	NYNEX Network Systems	104	0	0	104
0213	Service Sold	NYNEX Worldwide Services	11	0	0	11
0214	Service Sold		0	0	0	0
0215	Service Sold		0	0	0	0
0216	Service Sold		0	0	0	0
0217	Service Sold		0	0	0	0
0218	Service Sold		0	0	0	0
0219	Service Sold		0	0	0	0
0220	Service Sold		0	0	0	0
0221	Service Sold		0	0	0	0
0222	Service Sold		0	0	0	0
0223	Service Sold		0	0	0	0
0224	Service Sold		0	0	0	0
0225	Service Sold		0	0	0	0
0226	Service Sold		0	0	0	0
0227	Service Sold		0	0	0	0
0228	Service Sold		0	0	0	0
0229	Service Sold		0	0	0	0
0230	Service Sold		0	0	0	0
0231	Service Sold		0	0	0	0
0232	Service Sold		0	0	0	0
0233	Service Sold		0	0	0	0
0234	Service Sold		0	0	0	0
0235	Service Sold		0	0	0	0
0236	Service Sold		0	0	0	0
0237	Service Sold		0	0	0	0
0238	Service Sold		0	0	0	0
9	To All Others	N/A	0	0	0	0
0240	Total Sales	N/A	225,632	12,581	222	238,435

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-3 - PENSION COST  
(Dollars in Thousands)

		AMOUNT	
Row	Description	Current Year	Previous Year
No.	(a)	(b)	(c)
MANAGEMENT PLAN DATA:			
0100	Accumulated Benefit Obligation	5,595,451	5,437,427
0101	Projected Benefit Obligation	6,599,828	6,204,697
0102	Fair Value of Plan Assets	7,510,997	7,095,939
0103	Discount Rate for Settlement of Liabilities (%)	7.50	8.50
0104	Expected Long-Term Return on Assets (%)	8.90	8.90
Net Periodic Pension Cost:			
0110	Service Cost	119,973	101,382
0111	Interest Cost	478,375	507,977
0112	Return on Plan Assets	(617,133)	(592,391)
0113	Amortization of Transition Amount	(1,029)	(1,029)
0114	Amortization of Gains or Losses	(81,993)	(65,122)
0115	Total	(101,807)	(49,183)
0120	Number of Active Employees	21,648	22,140
0130	Number of Retired Employees	24,337	24,677
REPORTING COMPANY:			
0140	Minimum Required Contribution	0	0
0141	Actual Contribution	0	0
0142	Maximum Amount Deductible	0	0
0143	Benefit Payments	128,100	143,900
0150	Pension Cost	53,848	(12,218)
0151	Pension Cost Capitalized	(4,581)	(2,346)
0152	Accumulated Pension Asset/Liability-End of Yr	(264,240)	(210,392)
0160	Number of Active Employees	4,673	4,940
0170	Number of Retired Employees	6,840	6,941



PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-3 - PENSION COST  
(Dollars in Thousands)

		AMOUNT	
Row	Description	Current Year	Previous Year
No.	(a)	(b)	(c)
NON-MANAGEMENT PLAN DATA:			
0180	Accumulated Benefit Obligation	5,138,967	4,788,923
0181	Projected Benefit Obligation	5,578,037	5,116,916
0182	Fair Value of Plan Assets	6,977,299	6,434,310
0183	Discount Rate for Settlement of Liabilities (%)	7.50	8.50
0184	Expected Long-Term Return on Assets (%)	8.90	8.90
Net Periodic Pension Cost:			
0190	Service Cost	117,858	98,112
0191	Interest Cost	405,528	420,063
0192	Return on Plan Assets	(574,079)	(539,050)
0193	Amortization of Transition Amount	(59,197)	(59,197)
0194	Amortization of Gains or Losses	(78,867)	(37,744)
0195	Total	(188,757)	(117,816)
0200	Number of Active Employees	53,093	53,723
0210	Number of Retired Employees	37,609	38,212
REPORTING COMPANY:			
0220	Minimum Required Contribution	0	0
0221	Actual Contribution	0	0
0222	Maximum Amount Deductible	0	0
0223	Benefit Payments	114,800	115,000
0230	Pension Cost	4,932	(38,749)
0231	Pension Cost Capitalized	(12,035)	(7,440)
0232	Accumulated Pension Asset/Liability-End of Yr	(71,199)	(66,267)
0240	Number of Active Employees	17,524	17,547
0250	Number of Retired Employees	12,925	13,099

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-3 - PENSION COST  
(Dollars in Thousands)

		AMOUNT	
Row	Description	Current Year	Previous Year
No.	(a)	(b)	(c)
-----			
ALTERNATIVE MANAGEMENT PLAN DATA:			
0260	Accumulated Benefit Obligation	0	0
0261	Projected Benefit Obligation	0	0
0262	Fair Value of Plan Assets	0	0
0263	Discount Rate for Settlement of Liabilities (%)	0.00	0.00
0264	Expected Long-Term Return on Assets (%)	0.00	0.00
Net Periodic Pension Costs:			
0270	Service Cost	0	0
0271	Interest Cost	0	0
0272	Return on Plan Assets	0	0
0273	Amortization of Transition Amount	0	0
0274	Amortization of Gains or Losses	0	0
0275	Total	0	0
0280	Number of Active Employees	0	0
0290	Number of Retired Employees	0	0
REPORTING COMPANY:			
0300	Minimum Required Contribution	0	0
0301	Actual Contribution	0	0
0302	Maximum Amount Deductible	0	0
0303	Benefit Payments	0	0
0310	Pension Cost	0	0
0311	Pension Cost Capitalized	0	0
0312	Accumulated Pension Asset/Liability-End of Yr	0	0
0320	Number of Active Employees	0	0
0330	Number of Retired Employees	0	0

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-3-4  
PAGE 1 OF 1

TABLE I-3 - PENSION COST  
(Dollars in Thousands)

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)
-----			
ALTERNATIVE NON-MANAGEMENT PLAN DATA:			
0340	Accumulated Benefit Obligation	0	0
0341	Projected Benefit Obligation	0	0
0342	Fair Value of Plan Assets	0	0
0343	Discount Rate for Settlement of Liabilities (%)	0.00	0.00
0344	Expected Long-Term Return on Assets (%)	0.00	0.00
Net Periodic Pension Costs:			
0350	Service Cost	0	0
0351	Interest Cost	0	0
0352	Return on Plan Assets	0	0
0353	Amortization of Transition Amount	0	0
0354	Amortization of Gains or Losses	0	0
0355	Total	0	0
0360	Number of Active Employees	0	0
0370	Number of Retired Employees	0	0
REPORTING COMPANY:			
0380	Minimum Required Contribution	0	0
0381	Actual Contribution	0	0
0382	Maximum Amount Deductible	0	0
0383	Benefit Payments	0	0
0390	Pension Cost	0	0
0391	Pension Cost Capitalized	0	0
0392	Accumulated Pension Asset/Liability	0	0
0400	Number of Active Employees	0	0
0410	Number of Retired Employees	0	0

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-4  
PAGE 1 OF 1

TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)  
(Dollars in Thousands)

Row No.	Classification (a)	Name of State or Jurisdiction (b)	TYPE OF TAX					Total (h)
			Property (c)	Gross Receipts (d)	Capital Stock (e)	Sales and Use (f)	Other (g)	
0100	U. S. Government	N/A	0	0	0	0	998	998
0300	State or Jurisdiction	Maine	20,989	1,019	0	207	59	22,274
0320	State or Jurisdiction	Massachusetts	47,856	1,178	0	1,376	386	50,796
0400	State or Jurisdiction	New Hampshire	(7,128)	901	0	0	(342)	(6,569)
0430	State or Jurisdiction	New York	0	0	275	0	0	275
0500	State or Jurisdiction	Rhode Island	7,562	21,467	0	378	146	29,553
0560	State or Jurisdiction	Vermont	8,773	977	0	0	25	9,775
0910	Total	N/A	78,052	25,542	275	1,961	274	106,104
0920	Charged to Construction	N/A						0
0930	Other Credits	N/A						0
0940	Net Chrgd to Acct. 7240	N/A	78,052	25,542	275	1,961	1,272	107,102

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-5-1  
PAGE 1 OF 1

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

(Dollars in Thousands)

BALANCE AT BEGINNING OF THE YEAR

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0110	Property Taxes	1994		N/A		7440	9	9
0111	Property Taxes	1994	10,200	N/A		7240	78,401	68,418
0112	Property Taxes	1993		N/A	21,263	7240	(349)	20,914
0113	Property Taxes			N/A				
0114	Property Taxes			N/A				
0115	Aggr. Prior Years	N/A		N/A		N/A		
0116	Total for Category	N/A	10,200	N/A	21,263	N/A	78,061	89,341
0120	Cap. Stock Taxes	1994		N/A	167	7240	275	234
0121	Cap. Stock Taxes			N/A				
0122	Cap. Stock Taxes			N/A				
23	Cap. Stock Taxes			N/A				
24	Cap. Stock Taxes			N/A				
0125	Aggr. Prior Years	N/A		N/A		N/A		
0126	Total for Category	N/A	0	N/A	167	N/A	275	234
0130	Soc. Sec. Taxes	1993	N/A	N/A		Var	69,191	81,761
0131	Soc. Sec. Taxes	1993	N/A	N/A		Plant	13,167	
0132	Soc. Sec. Taxes	1993	N/A	N/A		1190	676	
0133	Soc. Sec. Taxes	1992	N/A	N/A	631	Var		400
0134	Soc. Sec. Taxes		N/A	N/A				
0135	Aggr. Prior Years	N/A	N/A	N/A		N/A		
0136	Total for Category	N/A	N/A	N/A	631	N/A	83,034	82,161

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-5-2  
PAGE 1 OF 1

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

(Dollars in Thousands)

BALANCE AT BEGINNING OF THE YEAR

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0140	State/Local Taxes	1994			N/A	Var	63,052	46,487
0141	State/Local Taxes	1993		(2,687)	N/A	Var	(3,795)	(5,999)
0142	State/Local Taxes	1992		(2,622)	N/A	7230	(1,103)	
0143	State/Local Taxes	1991		(5,514)	N/A	7230	51	65
0144	State/Local Taxes	1991		1,394	N/A		1,419	1,200
0145	Aggr. Prior Years	N/A		10,360	N/A	N/A	(20)	419
0146	Total for Category	N/A	0	931	N/A	N/A	59,604	42,172
0150	Federal Taxes	1994			N/A		317,525	293,530
0151	Federal Taxes	1993		(37,305)		Var	(16,884)	(51,500)
0152	Federal Taxes	1992		(10,537)	N/A	Var	(3,994)	
0153	Federal Taxes	1991		(21,957)	N/A	7220	(1,280)	(43)
0154	Federal Taxes	1990		1,735	N/A	7220	2,967	(25)
0155	Aggr. Prior Years	N/A		19,439	N/A	N/A	(296)	(4,991)
0156	Total for Category	N/A	0	(48,625)	N/A	N/A	298,038	236,971
0160	Gross Receipts	1994	610	N/A		7240	25,542	22,011
0161	Gross Receipts	1994		N/A		1300		732
0162	Gross Receipts	1993		N/A	3,402	7240		3,402
0163	Gross Receipts			N/A				
0164	Gross Receipts			N/A				
0165	Aggr. Prior Years	N/A		N/A		N/A		
0166	Total for Category	N/A	610	N/A	3,402	N/A	25,542	26,145

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS  
(Dollars in Thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0170	Regulatory Fee			N/A				
0171	Regulatory Fee			N/A				
0172	Regulatory Fee			N/A				
0173	Regulatory Fee			N/A				
0174	Regulatory Fee			N/A				
0175	Aggr. Prior Years	N/A		N/A		N/A		
0176	Total for Category	N/A	0	N/A	0	N/A	0	0
0180	Environmental Tax			N/A				
0181	Environmental Tax			N/A				
0182	Environmental Tax			N/A				
0183	Environmental Tax			N/A				
0184	Environmental Tax			N/A				
0185	Aggr. Prior Years	N/A		N/A		N/A		
0186	Total for Category	N/A	0	N/A	0	N/A	0	0
0190	Other Taxes	1994		N/A		7240	274	664
0191	Other Taxes	1994		N/A		7240	1,961	1,676
0192	Other Taxes	1994		N/A		7240		
0193	Other Taxes	1993		N/A	138 Var			
0194	Other Taxes			N/A				
0195	Aggr. Prior Years	N/A		N/A		N/A		
0196	Total for Category	N/A	0	N/A	138	N/A	2,235	2,340
0200	Ttl All Categories	N/A	10,810	(47,694)	25,601	N/A	546,789	479,364

IPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-5-4  
PAGE 1 OF 1

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS  
(Dollars in Thousands)

BALANCE AT END OF THE YEAR

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0110	Property Taxes				N/A	
0111	Property Taxes			10,749	N/A	10,532
0112	Property Taxes				N/A	
0113	Property Taxes				N/A	
0114	Property Taxes				N/A	
0115	Aggr. Prior Years				N/A	
0116	Total for Category	0	0	10,749	N/A	10,532
0120	Cap. Stock Taxes				N/A	208
0121	Cap. Stock Taxes				N/A	
0122	Cap. Stock Taxes				N/A	
0123	Cap. Stock Taxes				N/A	
0124	Cap. Stock Taxes				N/A	
0125	Aggr. Prior Years				N/A	
0126	Total for Category	0	0	0	N/A	208
0130	Soc. Sec. Taxes			N/A	N/A	
0131	Soc. Sec. Taxes			N/A	N/A	
0132	Soc. Sec. Taxes			N/A	N/A	
0133	Soc. Sec. Taxes			N/A	N/A	1,504
0134	Soc. Sec. Taxes			N/A	N/A	
0135	Aggr. Prior Years			N/A	N/A	
0136	Total for Category	0	0	N/A	N/A	1,504



PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS  
(Dollars in Thousands)

		BALANCE AT END OF THE YEAR				
		ADJUSTMENTS		Prepaid	Income	Other
				Taxes	Taxes	Taxes
				Accrued	Accrued	Accrued
Row	Classification	Debits	Credits	Acct. 1300	Acct. 4070	Acct. 4080
No.	(a)	(i)	(j)	(k)	(l)	(m)
0140	State/Local Taxes				16,565	N/A
0141	State/Local Taxes				(483)	N/A
0142	State/Local Taxes				(3,725)	N/A
0143	State/Local Taxes				(5,528)	N/A
0144	State/Local Taxes				1,613	N/A
0145	Aggr. Prior Years				9,921	N/A
0146	Total for Category	0	0	0	18,363	N/A
0150	Federal Taxes				23,995	N/A
0151	Federal Taxes				(2,689)	N/A
0152	Federal Taxes				(14,531)	N/A
0153	Federal Taxes				(23,194)	N/A
0154	Federal Taxes				4,727	N/A
0155	Aggr. Prior Years				24,134	N/A
0156	Total for Category	0	0	0	12,442	N/A
0160	Gross Receipts				N/A	2,922
0161	Gross Receipts			732	N/A	
0162	Gross Receipts				N/A	
0163	Gross Receipts				N/A	
0164	Gross Receipts				N/A	
0165	Aggr. Prior Years				N/A	
0166	Total for Category	0	0	732	N/A	2,922

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-5-6  
PAGE 1 OF 1

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS  
(Dollars in Thousands)

BALANCE AT END OF THE YEAR

Row No.	Classification (a)	ADJUSTMENTS		Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
		Debits (i)	Credits (j)			
0170	Regulatory Fee				N/A	
0171	Regulatory Fee				N/A	
0172	Regulatory Fee				N/A	
0173	Regulatory Fee				N/A	
0174	Regulatory Fee				N/A	
0175	Aggr. Prior Years				N/A	
0176	Total for Category	0	0	0	N/A	0
0180	Environmental Tax				N/A	
0181	Environmental Tax				N/A	
0182	Environmental Tax				N/A	
0183	Environmental Tax				N/A	
0184	Environmental Tax				N/A	
0185	Aggr. Prior Years				N/A	
0186	Total for Category	0	0	0	N/A	0
0190	Other Taxes				N/A	
0191	Other Taxes				N/A	34
0192	Other Taxes				N/A	(1)
0193	Other Taxes				N/A	
0194	Other Taxes				N/A	
0195	Aggr. Prior Years				N/A	
0196	Total for Category	0	0	0	N/A	33
0200	Ttl All Categories	0	0	11,481	30,805	15,199

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-6 - SPECIAL CHARGES  
(Dollars in Thousands)

Row No.	Classification (a)	Particulars (b)	Amount (c)
0100	Lobbying Expenses	N/A	3,173
OTHER SPECIAL CHARGES			
0200	Membership Fees and Dues	N/A	113
Abandoned Construction Projects			
0210	Name of Project	Project # 101691	597
0211	Name of Project	Project # 102901	195
0212	Name of Project	Aggregate	2,962
0213	Name of Project		0
0214	Name of Project		0
0215	Name of Project		0
0216	Name of Project		0
0217	Name of Project		0
0218	Name of Project		0
9	Total Abandoned Construction Projects	N/A	3,754
0220	Telecommunications Plant Acquisition Adjustments	N/A	0
Penalties and Fines			
0230	Name of Penalty and/or Fine	Aggregate	476
0231	Name of Penalty and/or Fine		0
0232	Name of Penalty and/or Fine		0
0233	Name of Penalty and/or Fine		0
0234	Name of Penalty and/or Fine		0
0235	Name of Penalty and/or Fine		0
0236	Name of Penalty and/or Fine		0
0237	Name of Penalty and/or Fine		0
0238	Name of Penalty and/or Fine		0
0239	Total Penalties and Fines	N/A	476
0240	Charitable, Social or Other Community Welfare	N/A	5,270
0250	All Other Items in the Aggregate	N/A	669
0260	Total of Other Special Charges	N/A	10,282
0270	Total of Account 7370	N/A	13,455

IPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
ACADEMIA			
0101	Name of Academia	Amherst College	41
0102	Name of Academia	Anna Maria College	64
0103	Name of Academia	Babson College	373
0104	Name of Academia	Bentley College	58
0105	Name of Academia	Boston College	86
0106	Name of Academia	Boston University	521
0107	Name of Academia	Bowdoin College	1
0108	Name of Academia	Brown University	212
0109	Name of Academia	Bryant College	51
0110	Name of Academia	Cambridge College	59
0111	Name of Academia	Champlain College	33
0112	Name of Academia	Cornell University	6
0113	Name of Academia	Derryfield School	8
0114	Name of Academia	Eastern Nazarene College	338
0115	Name of Academia	Emerson College	29
16	Name of Academia	Emmanuel College	222
0117	Name of Academia	Harvard University	311
0118	Name of Academia	Keene State College	50
0119	Name of Academia	Lesley College	249
0120	Name of Academia	Newbury college	54
0121	Name of Academia	Northeastern University	411
0122	Name of Academia	Pensonscot River Bay Institute	3
0123	Name of Academia	Plymouth State College	30
0124	Name of Academia	Simmons College	38
0125	Name of Academia	Smith College	20
0126	Name of Academia	Stonehill College	31
0127	Name of Academia	Suffolk University	127
0128	Name of Academia	Trinity College of Vermont	29
0129	Name of Academia	University of Maine	30
0130	Name of Academia	University of Massachusetts	31
0131	Name of Academia	University of New Hampshire	217
0132	Name of Academia	University of Rhode Island	31
0133	Name of Academia	University of Southern Maine	30

FCC Report 43-02  
ARMIS USOA REPORT

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-7-1  
PAGE 2 OF 6

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
0134	Name of Academia	University of Vermont	102
0135	Name of Academia	Vt. Inst. for Science Math Tech.	15
0136	Name of Academia	Wentworth Technical School	29
0199	Total Academia	N/A	3,940

SPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 -- DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
-----			
ADVERTISING AND INFORMATION SERVICES			
0201	Name of Advertising and Information Service	Advertising Concepts, Inc.	1,000
0202	Name of Advertising and Information Service	Arnold Fortuna Lawner & Cabot	11,114
0203	Name of Advertising and Information Service	Berenson Isham Partners, Inc.	475
0204	Name of Advertising and Information Service	Dickinson Direct Response	1,576
0205	Name of Advertising and Information Service	Giltspur	275
0206	Name of Advertising and Information Service	Inc. Publishing Company	319
0207	Name of Advertising and Information Service	RCM Cabot	5,339
0599	Total Advertising and Information Services	N/A	20,098

FCC Report 43-02  
ARMIS USOA REPORT

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-7-1  
PAGE 4 OF 6

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
-----			
AUDIT AND ACCOUNTING			
0601	Name of Audit and Accounting Service	Coopers and Lybrand	928
0602	Name of Audit and Accounting Service	Frederick Warinner	56
0699	Total Audit and Accounting Services	N/A	984

PANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
-----			
CLERICAL AND OFFICE SERVICES			
0701	Name of Clerical and Office Service	Ecco Temporary Services, Inc.	3,310
0702	Name of Clerical and Office Service	Kelly Services, Inc.	407
0703	Name of Clerical and Office Service	Paywise, Inc.	2,561
0704	Name of Clerical and Office Service	Tac Temps	546
0799	Total Clerical and Office Services	N/A	6,824



MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
COMPUTER AND DATA PROCESSING SERVICES			
0801	Name of Computer and Data Processing Service	AT&T Technologies	25,750
0802	Name of Computer and Data Processing Service	Northern Telcom, Inc.	16,172
0803	Name of Computer and Data Processing Service	Unisys Corporation	8,498
0899	Total Computer and Data Processing Services	N/A	50,420

IPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
CONSULTING AND RESEARCH SERVICES			
0901	Name of Consulting and Research Service	ATC Environmental	45
0902	Name of Consulting and Research Service	Balsam Environmental Consultants	42
0903	Name of Consulting and Research Service	Chilton Co.	29
0904	Name of Consulting and Research Service	Coopers & Lybrand	153
0905	Name of Consulting and Research Service	CYN Enviromental Services	801
0906	Name of Consulting and Research Service	Dennis B. Mires	214
0907	Name of Consulting and Research Service	Douglas O. Short	39
0908	Name of Consulting and Research Service	DRI McGraw Hill	89
0909	Name of Consulting and Research Service	Envirotel, Inc.	450
0910	Name of Consulting and Research Service	Falcon Assolcates, Inc.	40
0911	Name of Consulting and Research Service	GZA Remediation, Inc.	65
0912	Name of Consulting and Research Service	Hydro Enivromental Technologies	159
0913	Name of Consulting and Research Service	James F. Houghton	46
0914	Name of Consulting and Research Service	John E. Murphy	414
0915	Name of Consulting and Research Service	John Jozwiak	159
0916	Name of Consulting and Research Service	Kaselaan Dangelo Associates, Inc.	605
0917	Name of Consulting and Research Service	Keohane Keegan	68
0918	Name of Consulting and Research Service	Maritz Marketing Research, Inc.	215
0919	Name of Consulting and Research Service	National Economic Research Associates	248
0920	Name of Consulting and Research Service	Petroleum Engineering, Inc.	977
0921	Name of Consulting and Research Service	Power House Training Consultant	259
0922	Name of Consulting and Research Service	Resna Applied Geosystems, Inc.	197
0923	Name of Consulting and Research Service	Robert W. Hall Consulting Eng. Inc.	97
0924	Name of Consulting and Research Service	Senn Delaney	36
0925	Name of Consulting and Research Service	Smith & Sowalsky	107
0926	Name of Consulting and Research Service	Stearns & Wheler	107
0927	Name of Consulting and Research Service	Taylor Group, Inc.	36
0928	Name of Consulting and Research Service	Wehran Engineering Corp	52
1299	Total Consulting and Research Services	N/A	5,749

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
FINANCIAL SERVICES			
1301	Name of Financial Service	Allen Daniel Associates, Inc.	142
1302	Name of Financial Service	Allied Management Service	235
1303	Name of Financial Service	Associated Credit Service	649
1304	Name of Financial Service	Bank of Boston	42
1305	Name of Financial Service	Bank of Boston-Corporate	73
1306	Name of Financial Service	Bank of New York	72
1307	Name of Financial Service	Bankers Trust Company	6,778
1308	Name of Financial Service	Berkshire County Savings Bank	38
1309	Name of Financial Service	Bowmor Trust	361
1310	Name of Financial Service	Collection Control Services	401
1311	Name of Financial Service	Credit Control Services	196
1312	Name of Financial Service	Equifax Credit Information Services	32
1313	Name of Financial Service	Financial Collection Agencies	140
1314	Name of Financial Service	First National Bank of Boston	365
1315	Name of Financial Service	Fitch Investors Service, Inc.	35
1316	Name of Financial Service	Fleet Bank of Maine	72
1317	Name of Financial Service	Glenn Associates, Inc.	215
1318	Name of Financial Service	Hubbard Ferris	509
1319	Name of Financial Service	Metropolitan Collection Bureau, Inc.	625
1320	Name of Financial Service	Nationwide Collection System	329
1321	Name of Financial Service	Shawmut Bank of Boston	2,477
1322	Name of Financial Service	The Bank of New York/CPA7	126
1323	Name of Financial Service	Windham Professionals	109
1399	Total Financial Services	N/A	14,021

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
LEGAL SERVICES			
1401	Name of Legal Service	Dietrich Group	30
1402	Name of Legal Service	Foley Hoag & Elliot	283
1403	Name of Legal Service	Fritz & Sheehan	48
1404	Name of Legal Service	Kearney & Gleason	61
1405	Name of Legal Service	Keohane & Keegan	230
1406	Name of Legal Service	McLane, Graf, Raulerson & Middleton	129
1407	Name of Legal Service	Pierce, Atwood, Scriber, Allen & Lancaster	126
1499	Total Legal Services	N/A	907

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
MEMBERSHIP FEES AND DUES			
1501	Name of Association	Artery Business	25
1502	Name of Association	Boston Management Consort.	18
1503	Name of Association	Boston Municipal Research Bureau	20
1504	Name of Association	Boston Private Ind. Coun.	17
1505	Name of Association	Business Industry Assoc. of NH	32
1506	Name of Association	Chamber of Commerce-MA	55
1507	Name of Association	Chamber of Commerce-NH	13
1508	Name of Association	Chamber of Commerce-RI	30
1509	Name of Association	Greater Boston Chamber	50
1510	Name of Association	Jobs for Massachusetts	13
1511	Name of Association	Mass Council for Quality, Inc.	10
1512	Name of Association	Mass Taxpayers Foundation, Inc.	34
1513	Name of Association	Mass Telecommunications Council	10
1514	Name of Association	Massachusetts Business	15
1515	Name of Association	New England Council, Inc.	23
1516	Name of Association	Rhode Island Public Expend. Council	12
1517	Name of Association	State Legislative Leaders Foundation	35
1518	Name of Association	Telephone Associations of Maine	12
1519	Name of Association	The Civic Foundation	10
1520	Name of Association	The Maine Alliance	10
1599	Total Membership Fees and Dues	N/A	444

FCC Report 43-02  
ARMIS USOA REPORT

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-7-2  
PAGE 5 OF 5

MPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
-----			
PERSONNEL SERVICES			
1601	Name of Personnel Service	DSC Marketing Service, Inc.	8,922
1699	Total Personnel Services	N/A	8,922

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
PRINTING AND DESIGN SERVICES			
1701	Name of Printing and Design Service	Concord Litho Company, Inc.	520
1702	Name of Printing and Design Service	Copley Business Service, Inc.	466
1703	Name of Printing and Design Service	Mall Technology System, Inc.	307
1799	Total Printing and Design Services	N/A	1,293

FCC Report 43-02  
ARMIS USOA REPORT

Approved by OMB  
3060-0395  
Expires 4/30/96  
Unrestricted Version  
SUBMISSION 1  
TABLE I-7-3  
PAGE 2 OF 2

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES  
(Dollars in Thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
-----			
SECURITY SERVICES			
1801	Name of Security Service	First Security Services, Inc.	320
1802	Name of Security Service	Manchester Police Department	502
1899	Total Security Services	N/A	822
1900	Contributions	N/A	5,269
2000	Directory Services	N/A	3,429



COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

UNRESTRICTED VERSION  
SUBMISSION 01  
FOOTNOTE TABLE  
PAGE 1 OF 1

FOOTNOTE TABLE

Table Row	Col	FN#	Footnote
(a)	(b)	(c)	(d) (e)
B-6 All	(m)	(1)	The calculation for Accum. Depreciation Ending Balance has been changed to $h+i+j-k+l-e=m$
B-10 0108	(c)	(1)	The prior year balance for BISC is now incorporated into the beginning balance of NYNEX Worldwide Services.

FCC Report 43-02  
ARMIS USOA REPORT

Approved by OMB  
3060-0395  
Expires 4/30/96

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

UNRESTRICTED VERSION  
SUBMISSION 01  
CONF. TREATMENT TABLE  
PAGE 1 OF 1

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA  
IN THIS REPORT.

CERTIFICATION

I certify that I am an officer of New England Telephone and Telegraph Company; that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from January 1, 1994 to December 31, 1994.

PRINTED NAME Mel Meskin

POSITION Vice President - Finance and Treasurer

SIGNATURE

DATE

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON David C. Caron

TELEPHONE NUMBER 617-743-3321

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

			---Aerial Cable---		---Underground Cable---		---Buried Cable---		---Submarine Cable---		
			Km of	Sheath	Sheath	Sheath	Sheath	Sheath	Sheath	Sheath	Sheath
			Aerial	Km of	Km of	Km of	Km of	Km of	Km of	Km of	Km of
Row	State or Terr	Code	Wire	Copper	Fiber	Copper	Fiber	Copper	Fiber	Copper	Fiber
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
----	-----	----	-----	-----	-----	-----	-----	-----	-----	-----	-----
0300	Maine	ME	27,838	34,519	2,860	1,408	436	2,041	3	121	8
0320	Massachusetts	MA	13,587	63,472	3,236	20,078	4,786	9,191	6	76	0
0400	New Hampshire	NH	13,768	27,044	2,837	1,917	764	3,333	3	53	0
0500	Rhode Island	RI	5,765	10,749	473	2,533	541	1,007	0	16	6
0560	Vermont	VT	19,923	18,822	1,379	694	512	2,446	13	16	2
0910	Total	TO	80,881	154,606	10,785	26,630	7,039	18,018	25	282	16

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row No.	State or Terr (a)	Code (b)	---Deep Sea Cable---		-Intrabldg Ntwk Cable-		----Total Cable----		-Km of Fiber in Cable-	
			Sheath Km of Copper (l)	Sheath Km of Fiber (m)	Sheath Km of Copper (n)	Sheath Km of Fiber (o)	Sheath Km of Copper (p)	Sheath Km of Fiber (q)	Fiber Km Equipped (Lit) (r)	Total Fiber Km Deployed (Lit & Dark) (s)
0300	Maine	ME	0	0	589	13	38,678	3,320	31,416	84,678
0320	Massachusetts	MA	0	0	7,309	285	100,126	8,313	169,384	477,138
0400	New Hampshire	NH	0	0	980	26	33,327	3,630	62,069	137,017
0500	Rhode Island	RI	0	0	890	19	15,195	1,039	33,720	69,958
0560	Vermont	VT	0	0	451	5	22,429	1,911	18,680	55,102
0910	Total	TO	0	0	10,219	348	209,755	18,213	315,269	823,893

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row No.	State or Terr (a)	Code (b)	Km of Copper		Equipped Km of Tube in Coax Cable (u)	Number of Poles (v)	---- Conduit System ----	
			Wire in NonCoax Cable (t)				Trench Km (w)	Duct Km (x)
0300	Maine	ME	11,236,496		98	239,145	772	3,845
0320	Massachusetts	MA	68,224,741		222	657,018	9,635	52,054
0400	New Hampshire	NH	13,354,345		39	217,411	975	5,847
0500	Rhode Island	RI	10,299,028		0	139,546	1,044	6,830
0560	Vermont	VT	5,854,659		23	142,093	538	2,263
0910	Total	TO	108,969,269		382	1,395,213	12,964	70,839

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

			-----Radio Relay System-----				
			---Km of One-Way Radio Channel---		-----Km of Telephone Channel-----		
			Km of	Km of One-Way	Terrestrial Km of	Analog	Digital
Row	State or Terr	Code	Terrestrial	Terrestrial	One-Way Satellite		
No.	(ba)	(bb)	System	Radio Channel	Radio Channel	(4Khz or Equiv)	(64 Kb/S or Equiv)
			(bc)	(bd)	(be)	(bf)	(bg)
-----							
0300	Maine	ME	282	560	0	27,744	244,977
0320	Massachusetts	MA	552	2,772	0	0	310,510
0400	New Hampshire	NH	916	1,228	0	0	476,936
0500	Rhode Island	RI	0	0	0	0	7,906
0560	Vermont	VT	95	473	0	0	106,010
0910	Total	TO	1,845	5,033	0	27,744	1,146,339

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

		---Total Equipped Local Loop Circuit Km---			---Total Equipped Interoffice Circuit Km---				
		(Cable and Microwave Systems)			(Cable and Microwave Systems)				
Row	State or Terr	Code	Analog	Digital	Video	Analog	Digital	Video	
No.	(ba)	(bb)	(4Khz or Eq)	(64 Kb/S or Eq)	(bj)	(4Khz or Eq)	(64 Kb/S or Eq)	(bm)	
			(bh)	(bi)		(bk)	(bl)		
0300	Maine	ME	5,806,174	1,064,184	40	0	8,490,920	0	
0320	Massachusetts	MA	37,967,166	3,072,031	102	0	34,405,642	132	
0400	New Hampshire	NH	6,684,321	1,222,381	0	0	6,967,483	0	
0500	Rhode Island	RI	5,469,882	557,095	23	0	2,100,600	0	
0560	Vermont	VT	2,712,441	512,721	0	0	5,347,602	0	
0910	Total	TO	58,639,984	6,428,412	165	0	57,312,247	132	



COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
TABLE II  
Page 1.1 of 1

TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

			----Analog (4Khz or Equivalent)----			---Digital (64Kb/Sec or Equivalent)---				
			Main Access Lines	PBX and Centrex Trunks	Centrex Extensions	Main Access Lines	PBX and Centrex Trunks	Centrex Extensions	Other Switched AccessLines	Total Switched AccessLines
Row No.	State or Terr (ca)	Code (cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)
-----										
0300	Maine	ME	557,622	7,636	33,653	22	4,319	527	0	603,779
0320	Massachusetts	MA	3,478,090	116,341	212,432	1,221	38,339	11,846	0	3,858,269
0400	New Hampshire	NH	609,834	11,698	26,999	46	4,160	335	0	653,072
0500	Rhode Island	RI	533,723	12,620	23,985	43	2,877	12	0	573,260
0560	Vermont	VT	267,939	4,265	22,155	14	2,422	287	0	297,082
0910	Total	TO	5,447,208	152,560	319,224	1,346	52,117	13,007	0	5,985,462

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
TABLE II  
Page 1.2 of 1

TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

Row No.	State or Terr (ca)	Code (cb)	Central Office Switches		Remote Switches (cl)	Total Central Office Switches (cm)		Basic Rate ISDN Cntrl Channels (cn)	PrimaryRate ISDN Cntrl Channels (co)
			Exc	Remotes					
0300	Maine	ME		17	127	144	549	11	
0320	Massachusetts	MA		174	127	301	13,067	84	
0400	New Hampshire	NH		26	95	121	381	13	
0500	Rhode Island	RI		22	14	36	55	0	
0560	Vermont	VT		10	77	87	301	0	
0910	Total	TO		249	440	689	14,353	108	

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
TABLE III  
Page 1.1 of 1

TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

Row No.	State or Terr (da)	Code (db)	-----Business Access Lines-----			---Res Access Lines---			Total	
			Analog Single Line (dc)	Analog Multi Line (dd)	Digital Line (de)	Public Access Lines (df)	Analog Lines (dg)	Digital Lines (dh)	Mobile Access Lines (di)	Switched Access Lines (dj)
0300	Maine	ME	96,748	41,289	4,868	6,750	454,124	0	0	603,779
0320	Massachusetts	MA	778,020	328,773	51,354	51,471	2,648,599	52	0	3,858,269
0400	New Hampshire	NH	130,843	38,697	4,538	7,842	471,149	3	0	653,072
0500	Rhode Island	RI	110,356	36,605	2,932	6,547	416,820	0	0	573,260
0560	Vermont	VT	50,796	26,420	2,723	3,901	213,242	0	0	297,082
0910	Total	TO	1,166,763	471,784	66,415	76,511	4,203,934	55	0	5,985,462

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
TABLE III  
Page 1.2 of 1

TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

Row No.	State or Terr (da)	Code (db)	-Special Access Lines--  (non-switched)		Total AccessLines (Switched & Special) (dm)
			Analog (dk)	Digital (dl)	
0300	Maine	ME	2,223	40,201	646,203
0320	Massachusetts	MA	17,786	170,944	4,046,999
0400	New Hampshire	NH	2,601	33,327	689,000
0500	Rhode Island	RI	2,329	20,088	595,677
0560	Vermont	VT	2,155	13,180	312,417
0910	Total	TO	27,094	277,740	6,290,296

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
TABLE IV  
Page 1 of 1

TABLE IV - TELEPHONE CALLS  
(Amounts in Thousands)

Row No.	State or Terr (ea)	Code (eb)	Local Calls (ec)	IntraLATA Toll Calls Completed (ed)	InterLATA Toll Calls (Originating) (ee)	InterLATA Toll Calls Completed (ef)	InterLATA Billed Access Minutes (Originating and Terminating) (eg)	InterLATA Billed Access Minutes (Originating and Terminating) (eh)	InterLATA Billed Access Minutes (Originating and Terminating) (ei)	InterLATA Billed Access Minutes (Originating and Terminating) (ej)
				(ed)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)
0300	Maine	ME	1,141,941	178,875	172,023	0	172,023	1,616,288	0	1,616,288
0320	Massachusetts	MA	11,203,803	1,274,618	1,505,021	273,655	1,778,676	11,640,826	1,347,647	12,988,473
0400	New Hampshire	NH	1,231,025	161,788	324,311	0	324,311	2,633,866	0	2,633,866
0500	Rhode Island	RI	1,711,487	102,964	254,043	0	254,043	1,945,116	0	1,945,116
0560	Vermont	VT	470,113	62,524	129,167	0	129,167	1,126,128	0	1,126,128
0910	Total	TO	15,758,369	1,780,769	2,384,565	273,655	2,658,220	18,962,224	1,347,647	20,309,871

FCC Report 43-08  
ARMIS OPERATING DATA REPORT

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
FOOTNOTE TABLE  
PAGE 1 OF 1

FOOTNOTE TABLE

Table Row Col FN# Footnote

(a)	(b)	(c)	(d)	(e)
II	All	cf	1	Distribution of Digital lines between Main, PBX and Centrex was estimated in prior periods.
II	All	cg	1	Distribution of Digital lines between Main, PBX and Centrex was estimated in prior periods.
II	All	ch	1	Distribution of Digital lines between Main, PBX and Centrex was estimated in prior periods.

FCC Report 43-08  
ARMIS OPERATING DATA REPORT

COMPANY: New England Telephone  
STUDY AREA: All  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NETC

Approved by OMB  
3060-0496  
Expires 08/31/95  
UNRESTRICTED VERSION  
SUBMISSION 1  
CONF. TREATMENT TABLE  
PAGE 1 OF 1

CONFIDENTIAL TREATMENT TABLE

Table Row Column(s)

-----  
(a) (b) (c)

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA  
IN THIS REPORT.

CERTIFICATION

I certify that I am an officer of New England Telephone and Telegraph Co.; that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from January 1, 1994 to December 31, 1994.

PRINTED NAME P. A. Lacouture

POSITION VP Engineering and Construction

SIGNATURE P. A. Lacouture

DATE 3/29/95

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON B. Gauthier

TELEPHONE NUMBER 617-743-8430



**Annual Report of New England Telephone and Telegraph Company**  
**Year Ended December 31, 1994**

**CONTENTS OF REPORT**

Pages prior to this report are exact reproductions of the same pages filed with the Federal Communications Commission excepting, that certain data required by Item 4, Schedule A-6 is incorporated by reference only, in the report to the Federal Communications Commission.

Certain schedules containing data for the State of New Hampshire, only, and information required by the New Hampshire Public Utilities Commission are filed in the following order:

Schedule A-5 ✓	Cities and towns in New Hampshire in which the New England Telephone and Telegraph Company conducts its telephone business
Schedule A-6 ✓	Payments to Individuals
Schedule I-1 ✓	Income Statement Accounts
Schedule B-1 ✓	Balance Sheet Accounts
Schedule B-12B	Analysis of Telecommunications Plant-in-Service Retired
Schedule B-12C	Analysis of Entries in Property Held for Future Telecommunications Use
Schedule B-12D	Capital Leases
Schedule B-13A	Analysis of Telecommunications Plant Acquired
Schedule B-5 ✓	Analysis of Entries in Accumulated Depreciation
Schedule B-14B ✓	Bases of Charges for Depreciation
Schedule B-15 ✓	Analysis of Entries in Accumulated Amortization
Schedule B-30B ✓	Net Deferred Operating Income Taxes
Schedule B-30C ✓	Net Deferred Non-Operating Income Taxes
Schedule I -35A ✓	Increase in Operating Expenses
Schedule I-36C ✓	Federal Income Taxes
Schedule I-38 ✓	Special Charges

## **TABLE OF CONTENTS (Page 2)**

Schedule I-39            Special Expenses Attributed to Formal Regulatory Cases

Schedule I-40            Advertising

✓ Schedule I-41            General Services and Licenses

Schedule I-42   ✓        Membership Fees and Dues

Statement 1

Statement 2

Statement 3

Employees Telephone Service

TO THE  
PUBLIC UTILITIES COMMISSION OF NEW HAMPSHIRE  
ANNUAL REPORT  
OF

Enter Exact Name and Address of Respondent

New England Telephone and Telegraph Company

125 High Street, Boston, Massachusetts 02110

FOR THE YEAR ENDED

DECEMBER 31, 1994

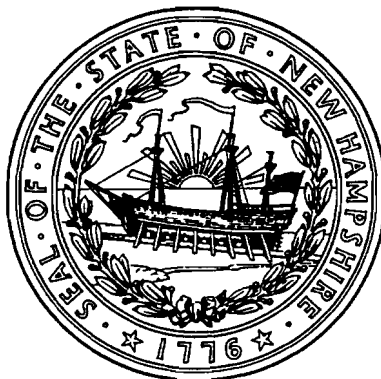
**Contact Representative.** Officer or other person to whom correspondence should be addressed concerning this report.

Name	Title
Stanley N. Baker	Managing Director-Regulatory Accounting
Street Address, City, State and ZIP Code	(Area Code) Telephone Number
125 High Street, Boston, Massachusetts 02110	(617) 743-2174

This information is to be kept current by prompt notification to the Commission of any changes until the report for the succeeding year has been submitted.

**STATE OF NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**Concord**



**Telecommunications Companies**

**ANNUAL REPORT  
OF**

New England Telephone and Telegraph Company

(Exact Legal Name of Respondent)

(If name was changed during year, show also the previous name and date of change)

FOR THE  
YEAR ENDED DECEMBER 31, 1994

Officer or other person to whom correspondence should be addressed  
regarding this report:

Name Stanley N. Baker

Title Managing Director

Address 125 High St. Room 1542

Telephone Number 617 743-2174

CITIES AND TOWNS IN NEW HAMPSHIRE IN WHICH THE NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY  
CONDUCTS ITS TELEPHONE BUSINESS

New England Telephone and Telegraph Company

Year Ended December 31, 1994

Schedule A-5

			(Code) NETC	(MMYY) 1294
Acworth	Dalton	Harts Location	Mount Vernon	Sargents Purchase
Albany	Danbury	Haverhill		Seabrook
Alexandria	Danville	Hebron	Nashua	Second College Grant
Allenstown	Deerfield	Hill	Nelson	Sharon
Alstead	Deering	Hinsdale	New Boston	Shelburne
Alton	Derry	Holderness	Newbury	Somersworth
Amherst	Dixville	Hollis	New Castle	South Hampton
Andover	Dorchester	Hooksett	New Durham	Springfield
Antrim	Dover	Hopkinton	Newfields	Stark
Ashland	Dublin	Hudson	Newington	Stewartstown
Atkinson	Dummer		New Hampton	Strafford
Auburn	Dunbarton	Jackson	New Ispswich	Stratham
	Durham	Jeffrey	New London	Stratford
		Jefferson	New Market	Stoddard
Barnstead			Newport	Sugar Hill
Barrington	East Kingston		Newton	Sullivan
Barlett	Easton	Keene	Northfield	Sunapee
Bath	Eaton	Kensington	North Hampton	Surry
Beans's Purchase	Effingham	Kingston	Northumberland	Sutton
Bedford	Ellsworth		Northwood	Swanzy
Belmont	Enfield	Laconia	Nottingham	
Bennington	Epping	Lancaster		Tamworth
Benton	Epsom	Landaff		Temple
Berlin	Errol	Langdon	Orange	Thompson and Meserve
Bethlehem	Exeter	Lebanon	Orford	Purchase
Boscawen		Lee	Ossipee	Thornoton
Bow	Farmington	Lempster		Tilton
*Bradford	Fitzwilliam	Lincoln	Pelham	Troy
Brentwood	Francestown	Lisbon	Pembroke	Tuftenboro
Bridgewater	Franconia	Litchfield	Peterborough	
Bristol	Franklin	Littleton	Piermonth	
Brookfield	Freedom	Livermore	Pinkhams Grant	Unity
Brookline	Freemont	Londonderry	Pittsburg	
		Loudon	Pittsfield	Wakefield
*Cambridge	Gilford	Lyman	Plainfield	Walpole
Campton	Gilmanton	Lyme	Plaistow	Warner
Canaan	Gilsum	Lyndeborough	Plymouth	Warren
Candia	Goffstown		Portsmouth	Washington
Canterbury	Gorham	Madbury		Waterville Valley
Carroll	Goshen	Madison	Randolph	Weare
Center Harbor	Grafton	Manchester	Raymond	Wentworth
Charlestown	Grantham	Marlborough	Richmond	Wentworths Location
Chatham	Greenfield	Marlow	Rindge	Westmoreland
Chester	Greenland	Martins Location	Rochester	Whitefield
Chesterfield	Greens Grant	Mason	Rollinsford	Wilmot
Chichester	Greenville	Meredith	Roxbury	Wilton
Claremont	Groton	Merrimack	Rumney	Winchester
Clarkeville		Middleton	Rye	Windham
Colebrook	Hampstead	Milan		Wolfeboro
Columbia	Hampton	Milford	Salem	Woodstock
Concord	Hampton Falls	Milton	Salisbury	
Conway	Hancock	Millsfield	Sanbornton	
Conrish	Hanover	Monroe	Sandown	
Croyden	Harrisville	Moultonborough	Sandwich	

\* Cities and towns in which the respondent has toll circuits but in which it has no local service.

**Annual Report of New England Telephone (*State of New Hampshire*)  
year ended December 31, 1994**

**A-6 Payments to Individuals**

See attached

**NOTE:** *PEC R represents charges booked directly to New Hampshire.*

*PEC 1 represents charges booked to the Company some of which are allocated back to New Hampshire at a rate of approximately 11.43%.*

*Companies listed have received \$10,000 or more from New England Telephone Company (all five states).*

RPTPEC	PAYEE	RPTACUM
R	ABSTRACT TITLE SERVICE INC	20,005.11
	ACME WILEY CORP	28,781.00
	ADC TELECOMMUNICATIONS	1,608,397.50
	ALCATEL NETWORK SYSTEMS CORP	102,369.63
	ALCO CAPITAL RESOURCE INC	21,124.35
	ALCOA FUJIKURA LTD	36,364.50
	ALTURDYNE	150,987.74
	AMADEUS INTL ENTERPRISES INC	13,284.29
	AMERICAN CONSTRUCTION INC	44,019.06
	AMERICAN EXPRESS	290,521.58
	AMERICAN INSULATED WIRE CORP	55,242.80
	AMERICAN UNITED LIFE INS CO	109,753.92
	AMOSKEAG PHYSICAL THERAPY	11,211.00
	ANDERSTROM ASSOC	20,490.63
	ANIXTER	46,552.02
	ANIXTER ROTELCOM	19,595.19
	APPLIED DIGITAL ACCESS	31,725.35
	APPLIED INNOVATION INC	140,888.18
	ARNOLD FORTUNA LAWNER & CABOT	1,009,951.22
	ASCOM WARREN INC	17,220.54
	ASPLUNDH TREE EXPERT CO	39,784.68
	AT T	2,256,935.75
	AT T TECHNOLOGIES INC	16,194,156.93
	ATLANTIC BUSINESS SYSTEMS INC	96,012.00

03/01/95

VENDORS WITH YEAR TO DATE AMOUNT GREATER THAN \$10,000

PAGE 2

RPTPEC	PAYEE	RPTACUM
R	ATLANTIC MANCSTR RLTY LTD PART	280,334.20
	B J THOMPSON FORM CO INC	26,514.37
	BAILEY DISTRIBUTING CORP	12,003.74
	BALSAM ENVIRONMENTAL CNSULTNTS	10,246.50
	BEACON ELECTRIC INC	59,494.66
	BECKWITH ELEVATOR CO	29,737.28
	BEECHWOOD DATA SYSTEMS	13,302.00
	BELKNAP TIRE CO INC	12,793.89
	BERENSON ISHAM PARTNERS INC	42,902.13
	BISCOM INC	15,273.75
	BLACK BOX CORP	25,548.37
	BLC CORP	515,105.09
	BMC GENERAL CONTRACTORS	147,717.85
	BOSTON HARBOR HOTEL	38,768.59
	BRAM MAINTENANCE MGMT INC	57,154.00
	BRIXTON SYSTEMS INC	28,970.00
	BROWNING FERRIS INDUSTRIES INC	71,994.73
	BRULOTTE INC	20,183.91
	BUDS AUTO SERVICE	29,597.81
	BURKE BROS EXCAVATION INC	20,349.87
	BUSINESS INDUSTRY ASSOC OF N H	16,075.00
	BUSY BEE JANITORIAL SERVICES	18,479.18
	BUTLER FLEET SERVICES	18,019.00
	C I INVESTMENT ASSOCIATES	398,496.47



RPTPEC	PAYEE	RPTACUM
R	CAPONE PLUMBING HEATING	27,883.21
	CARLSON MARKETING GROUP INC	10,709.68
	CATAMOUNT ENVIRONMENTAL INC	51,244.90
	CATHOLIC MEDICAL CENTER	13,320.63
	CDI TELECOMMUNICATIONS INC	53,772.49
	CENTRAL CLEANING INC	37,547.81
	CENTRAL CLEANING SERVICE INC	716,013.23
	CENTRAL LOCATING SERVICE LTD	228,454.68
	CENTRAL MAINE POWER	24,013.56
	CENTRAL PAPER PRODUCTS CO	10,829.96
	CENTRAL VT PUBLIC SERV CORP	17,460.46
	CERBERUS PYROTRONICS	11,007.75
	CHAMBER OF COMMERCE NH	11,778.50
	CHESHIRE OIL CO INC	11,783.76
	CHRISTA MCAULIFFE SAB TRUST FD	11,110.00
	CITY OF BERLIN	94,258.38
	CITY OF CLAREMONT	10,136.97
	CITY OF CONCORD	12,830.73
	CITY OF LEBANON	16,416.28
	CITY OF MANCHESTER	54,132.72
	CITY OF NASHUA	13,698.26
	CITY OF SOMERSWORTH	12,120.60
	CLEAN HARBORS INC	59,381.05
	COHERENT COMMUNICATIONS SYSTEM	21,856.53

RPTPEC	PAYEE	RPTACUM
R	COMM MAINTENANCE SYSTEMS	29,506.84
	CONCORD ELECTRIC CO	147,661.76
	CONCORD HOSPITAL	18,490.34
	CONCORD LITHO CO INC	20,789.66
	CONSOLIDATD UTILITY EQUIP SRV	13,355.19
	CONSOLIDATED CONTRACTING SERV	84,788.99
	CONSOLIDATED EQUIPMENT REPAIR	15,962.20
	CONTEL	28,921.54
	CONTINENTAL RESOURCES INC	36,000.00
	COPLEY SYSTEMS CORP	26,958.58
	COTE ELECTRIC INC	56,609.86
	CRYSTAL ICE FUEL CO INC	13,300.00
	CSI SYSTEMS INC	118,202.32
	CT VALLEY ELECTRIC CO INC	42,194.67
	CUSTOM WELDING FABRICATION	12,557.60
	DARTMOUTH HITCHOCK MEDICAL CTR	13,080.37
	DATA POWER OF N E INC	20,240.00
	DAVEY TREE EXPERT CO	15,927.77
	DAVID T PARENT	29,813.44
	DENNIS B MIRES	195,897.17
	DEX CO	22,925.42
	DIELECTRIC COMMUNICATIONS	38,544.87
	DIGITAL EQUIPMENT CORP	38,062.71
	DIGITECH INDUSTRIES INC	11,247.55

RPTPEC	PAYEE	RPTACUM
R	DISTRIBUTOR CORP OF N E	22,929.20
	DOBLES CHEVROLET INC	10,076.05
	DON HENRY JR SONS	37,905.24
	DONOVAN SPRING CO INC	11,109.60
	DSC COMMUNICATIONS CORP	34,550.00
	DSC MARKETING SERVICES INC	2,487,305.83
	DUNWELL ELECTRIC	15,818.20
	DYNAMIC DEVICES INC	37,555.00
	E I L INSTRUMENTS INC	10,875.25
	EASTMAN KODAK CO	18,798.87
	ELLIOTT AUTO CENTER INC	11,740.82
	ENERGY DYNAMICS INC	303,950.01
	ENERGYNORTH NATURAL GAS INC	69,407.80
	ENGINEERED SYSTEMS INC	10,131.00
	ENPRO SERVICES INC	62,196.39
	ENVIROTEL INC	17,450.08
	ESPANA BLDG DEV INC	86,471.25
	ETNA RD REALTY TRUST	112,329.99
	EVANS MOTOR FUELS	12,495.33
	EXETER HAMPTON ELECTRIC CO	126,634.72
	EXIT 3 TRUCK SERVICES INC	10,148.26
	F M KARMELY SON INC	17,735.00
	FLEET FUELING	48,077.45
	FLUID TRANSFER PRODUCTS	10,288.00

RPTPEC	PAYEE	RPTACUM
R	FOLEY HOAG ELIOT	80,355.34
	FUJITSU NETWORK TRNSMSN SYSTEM	1,770,022.97
	G C R TRUCK TIRE CENTERS INC	20,653.43
	GENERAL CABLE CO	42,218.50
	GEONEX NO AMERICAN OPERATIONS	10,494.18
	GRAINGER	37,304.94
	GRANITE STATE ELECTRIC CO	228,046.14
	GRAYBAR ELECTRIC CO INC	51,010.49
	GREAT NORTHERN CLEANING	26,490.00
	GROUND TESTING INC	11,807.50
	GULF OIL	471,516.23
	GZA REMEDIATION INC	44,492.25
	H & H OIL CO INC	16,979.64
	HARON CORP	986,879.04
	HARRIMAN ASSOC	14,235.66
	HARRIS	115,723.98
	HARRIS DRACON DIVISION	153,301.88
	HARVARD MANAGEMENT CO II INC	53,720.65
	HARVARD MANAGEMENT CO INC	163,495.40
	HARVEY CONSTRUCTION CORP OF NH	99,294.00
	HARVEY RD ASSOC VIII	21,162.36
	HEKIMIAN LABS INC	861,659.64
	HENDRY TELEPHONE PRODUCTS	81,961.77
	HEWLETT PACKARD CO	35,880.00

RPTPEC	PAYEE	RPTACUM
R	HOLT AV REALTY ASSOC LTD PTNSH	213,006.03
	HOOKS WELDING & FABRICATING	15,750.08
	HVAC ENGINEERING INC	31,190.00
	IMR CAPITAL CORP OR NET	15,081.79
	INDUSTRIAL AIR CONDITIONING	27,282.76
	INTEGRATED NETWORK CORP	15,386.56
	INTERLAKES JANITORIAL SERVICE	32,295.00
	J A COREY	12,246.35
	J G E ENTERPRISES	27,311.25
	J LAWRENCE HALL CO INC	254,153.45
	J P HEART INC	58,500.00
	J S FLEMING ASSOC INC	14,733.05
	JAMES A KILEY CO	41,907.97
	JANIPRO BUILDING CLEANING CORP	41,086.00
	JCR CONSTRUCTION	168,994.20
	JOHNSON AND DIX FUEL CORP	11,283.43
	KASELAAN DANGELO ASSOC INC	30,943.61
	KEENE TREE SERVICE INC	25,431.28
	KELLY CONSTRUCTION CO INC	1,483,565.43
	KELLY SERVICES INC	10,955.43
	KENTROX INDUSTRIES INC	25,508.56
	KIMBALL AND BROWN	25,304.09
	KOPPERS INDUSTRIES INC	12,869.67
	KRONE	18,126.45

RPTPEC	PAYEE	RPTACUM
R	L E BAGLEY CO INC	224,322.00
	LASER PRECISION CORP	48,693.73
	LAURENCE J PALMISANO	25,000.00
	LAVALLEE BRENSINGER PRFSL ASSC	11,593.23
	LAXFIELD CORP	99,919.70
	LITTLETON WATER LIGHT DEPT	41,608.59
	LOCKE OFFICE PRODUCTS INC	15,709.80
	LUCAS TREE EXPERT CO	31,439.93
	LVI ENVIRONMENTAL SERVICES INC	218,557.68
	M A COM LCS	113,200.46
	M L HOLDINGS	29,630.97
	MAPLE LEAF CONSTRUCTION CO INC	76,408.60
	MARELD CO INC	234,471.51
	MARRIOTT	35,246.62
	MATERIAL INSTALLATIONS INC	12,597.50
	MAURICES ENTERPRISES	26,165.00
	MAYHEW	15,000.00
	MCLANE GRAF RAULERSN MIDDLETON	70,810.02
	MECHANICS CHOICE	12,982.97
	MMSTV ASSOC	221,249.97
	MOBILEMEDIA	29,386.67
	MORNEAU MOVERS INC	26,775.10
	MR MILTON FONTAINE	34,657.14
	MUNICIPAL ELECTRIC DEPT	12,317.53

RPTPEC	PAYEE	RPTACUM
R	N H ELECTRIC COOPERATIVE INC	479,788.88
	N W ALBEE ENTERPRISES	37,311.45
	NASHUA POLICE DEPARTMENT	28,800.56
	NEC AMERICA INC	185,021.94
	NEIL SMITH & HIS ATTORNEY PAUL	306,666.00
	NETWORK GENERAL CORP	35,039.20
	NEW ENGLAND EQUIPMENT FINANCE	1,165,099.46
	NEW ENGLAND TRAFFIC CONTRDL SV	193,658.00
	NEW HAMPSHIRE CHARITABLE FUND	12,500.00
	NEW HAMPSHIRE COLLEGE	26,588.40
	NEW HAMPSHIRE COLLEGE FOOD SER	25,598.85
	NEW HAMPSHRE PUBLIC TELEVISION	28,190.00
	NEW WEST COMMUNICATIONS	206,664.53
	NEWTON INSTRUMENT CO INC	40,119.84
	NO CONSULTING COMMUNCTNS EQUIP	15,790.75
	NORMS TRANSMISSION SERVICE	14,849.73
	NORTHEAST UTILITIES	207,508.26
	NORTHERN DESIGN PRECAST INC	11,423.08
	NORTHERN PEABDDY INC	213,910.35
	NORTHERN TELECOM INC	1,468,151.89
	NORTHERN UTILITIES INC	35,943.13
	NORTON ASSET MANAGEMENT	76,752.02
	NTL SERVICE CLEANING CORP CONN	40,110.00
	OFFICES UNLIMITED INC	16,591.40

RPTPEC	PAYEE	RPTACUM
R	OLEARY VINCUNAS PARTNERSHIP 1	64,424.97
	P A G CORP	39,768.78
	PATRIOT INVESTMENT CO	10,158.75
	PC CONNECTION	46,803.65
	PCC POWER COMPUTING	11,771.78
	PELHAM DIESEL SERVICE	16,259.04
	PETROLANE GAS SERVICE	12,104.88
	PITNEY BOWES	43,164.96
	PLYMOUTH STATE COLLEGE	16,089.19
	POSTAGE BY PHONE	58,260.00
	POSTMASTER BOSTON	13,693.00
	POSTMASTER MANCHESTER	33,075.54
	POWERSAFE STANDBY BATTERIES	213,308.14
	PROFESSIONAL WALLCVRNG INSTLRS	14,230.00
	PUBLIC SERVICE CO OF NEW HAMP	2,656,747.23
	QUALITY TEMPERATURE CONTROL	50,759.50
	R H YOUNG	13,310.64
	R L BLACK	143,760.40
	R M PIPER INC	32,634.85
	RADIO SHACK	21,468.80
	RAYMOND A CARYE	37,805.79
	RAYMOND S NOTT	28,075.00
	RCM CABOT	82,728.29
	REILLY ELECTRIC CO	55,852.35



RPTPEC	PAYEE	RPTACUM
R	RELIANCE COMM TEC	25,840.77
	RICHARD THERRIault GEN CONST	13,456.57
	ROBBINS AUTO PARTS INC	199,177.26
	ROBT W HALL CONSULTING ENG INC	26,643.18
	ROYS AUTO SERVICES INC	20,491.37
	RYMES HEATING OIL	23,907.48
	SAFETY KLEEN CORP	15,694.72
	SCIRE MAINTENANCE SERVICE	94,098.03
	SIECOR CORP	448,903.41
	SOUCY ELECTRIC	57,950.71
	SOUTHWORTH MILTON INC	54,268.57
	SOVEREIGN ENVIRONMENTAL CO	38,012.55
	SPECIALIZED PRODUCTS CO	10,895.90
	STARCHEERS EXPERT TREE SERVICE	23,037.25
	STATE OF NEW HAMPSHIRE	1,095,336.23
	STEARNS & WHEELER	42,059.36
	STIRLING INC	49,504.00
	STRATHAM TIRE INC	20,973.57
	SUBURBAN PROPANE	17,519.16
	SULLIVAN TIRE CO INC	10,412.44
	TEKTRONIX INC	16,996.75
	TELCO SYSTEMS	11,402.64
	TELCO SYSTEMS FIBER OPTCS CORP	18,587.33
	TELE PATH INDUSTRIES INC	41,638.36

RPTPEC	PAYEE	RPTACUM
R	TELE-MATIC CORP	28,937.39
	TELECOM SOLUTIONS	93,560.06
	TELECOMMUNICATIONS CONCPPTS INC	21,100.47
	TELECOMMUNICATIONS TECHNIQUES	196,742.60
	TOLLGRADE COMMUNICATIONS INC	53,396.02
	TOWN OF BARRINGTON	11,058.50
	TOWN OF EXETER	10,175.28
	TOWN OF HANOVER	15,401.82
	TOWN OF HUDSON	12,312.43
	TOWN OF MANCHESTER	13,785.86
	TOWN OF MERRIMACK	24,829.42
	TOWN OF MILFORD	16,241.05
	TOWN OF SALEM	15,391.81
	TOWN OF WOLFEBORO	13,151.00
	TRANS UNION	25,567.30
	TROMPETER ELECTRONICS INC	15,005.03
	UNION OIL CO	21,165.08
	UNISYS CORP	1,125,877.00
	UNIVERSITY OF NEW HAMPSHIRE	104,968.35
	URBAN TREE SERVICE	160,913.29
	VALLEY HOME OFFICE CLEANING CO	27,894.41
	VINCENT CONSTRUCTION	112,586.50
	VOLT DELTA RESOURCES INC	370,954.05
	W W GRAINGER INC	20,888.36

RPTPEC	PAYEE	RPTACUM
R	WALTER LADISHEFF	31,220.35
	WASTE MANAGEMENT OF NH	139,384.00
	WESTERN BRANCH DIESEL INC	21,788.54
	WESTRONIC SYSTEMS CORP	203,110.71
	WILCOM INC	11,402.75
	WINMILL MECHANICAL	168,334.95
	XEROX CORP	133,087.95
	Y M C A	20,000.00
	ZEE INDUSTRIES INC	44,170.44
	1230 ELM ST ASSOC	106,434.41
1	A C S CORP	20,456.20
	A COPY INC	79,090.30
	ACME PRINTING CO INC	43,581.10
	ACS COMMERCIAL SERVICES CORP	12,010.97
	ADC TELECOMMUNICATIONS	14,436.70
	ADVENTURES	10,781.53
	ADVERTISING CONCEPTS	748,295.93
	ALCO CAPITAL RESOURCE INC	52,333.67
	ALLEN DANIEL ASSOC INC	57,758.72
	AMERICAN EXPRESS	1,444,568.95
	AMERICAN STUDENT LIST CO INC	14,035.58
	ANNA FAITH JONES	10,879.68
	ANNA MARIA COLLEGE	23,040.00

RPTPEC	PAYEE	RPTACUM
1	ARNOLD FORTUNA LAWNER & CABOT	2,887,604.36
	ASMANIS DESIGN ET ASSOC	135,464.52
	ASSOCIATED CREDIT SERVICES	457,434.04
	AT T	559,581.82
	BABSON COLLEGE	308,764.19
	BECK CADD ASSOC	51,245.00
	BELMONT SPRINGS WATER CO INC	14,330.15
	BENTLEY COLLEGE	36,520.00
	BERENSON ISHAM PARTNERS INC	51,092.72
	BERKSHIRE ARMORED CAR SERV CO	25,705.75
	BERNETT RESEARCH SERVICES INC	10,936.12
	BFI PRINT COMMUNICATIONS	16,747.96
	BLC CORP	563,383.34
	BOSTON BRUINS ALUMNI ASSOC INC	10,000.00
	BOSTON COLLEGE	53,592.00
	BOSTON MUNICIPAL RESEARCH BUR	19,650.00
	BOSTON UNIVERSITY	149,010.00
	BROOKS DURHAM INC	20,149.00
	BUFFET WAY INC	16,102.42
	BUSINESS INCENTIVES INC	215,284.61
	CAMBRIDGE COLLEGE	22,945.00
	CARLSON MARKETING GROUP INC	697,122.20
	CATAPULT INC	17,772.70
	CDS DISTRIBUTION INC	10,296.00

RPTPEC	PAYEE	RPTACUM
1	CENTER FOR EXECUTIVE EDUCATION	18,144.20
	CHAMPLAIN COLLEGE	12,665.00
	CHOATE HALL STEWART	10,283.00
	COLLECTION CONTROL SERVICES	403,685.51
	COLONIAL DATA TECHNOLOGIES	1,418,382.43
	COLONIAL PARK II LTD PARTNERSHIP	382,016.25
	COMMITTEE AGAINST GRADUATED IN	50,000.00
	COMMONWEALTH OF MASSACHUSETTS	5,940,524.78
	COMMUNICATIONS TEST DESIGN INC	11,363.57
	COMMUNITY TRNG ASSISTANCE CTR	10,000.00
	COMPUTER SYSTEMS REPAIR INC	44,300.00
	COMPUTER TELEPHONE CORP	25,000.00
	COMPUTER TUTOR CORP	22,991.81
	CONCORD LITHO CO INC	15,527.58
	CONGRAF UNIVERSAL INC	11,393.90
	CONLON PRODUCTIONS COMMCTN INC	22,589.55
	CONVENTURES	73,857.84
	COOPERS LYBRAND	26,883.75
	COPLEY BUSINESS SERVICE INC	248,225.99
	COPY COP	37,160.16
	CORPORATE SOFTWARE INC	150,255.00
	CREDIT ASSOC IN FINANCIAL SVCS	17,148.96
	CURRIER GALLERY OF ART	25,000.00
	DAKCS SOFTWARE SYSTEMS	46,868.24

RPTPEC	PAYEE	RPTACUM
1	DATA GENERAL CORP	73,617.60
	DAVOX CORP	175,584.04
	DHL AIRWAYS	31,815.53
	DICKINSON	667,073.33
	DICKINSON ADVERTISING INC	51,810.83
	DIETRICH GROUP	29,997.31
	DIGITAL EQUIPMENT CORP	37,333.64
	DIGITAL SYSTEMS INTERNATIONAL	126,992.44
	DOUGLAS O SHORT	22,400.00
	DSC MARKETING SERVICES INC	47,782.00
	EASTERN NAZARENE COLLEGE	113,484.00
	EASTMAN KODAK CO	60,439.18
	ECCO TEMPORARY SERVICES INC	780,526.72
	EMERSON COLLEGE	12,118.00
	EMMANUEL COLLEGE	80,659.00
	EMMERSON ENTERPRISES INC	14,084.68
	ENGLISH LANGUAGE INS AMERICA	16,253.80
	EQUIFAX CREDIT INFORMATION SVC	12,095.25
	F W DODGE DIVISION	10,156.25
	F X MESSINA ENTERPRISES	46,755.54
	FINANCIAL COLLECTION AGENCIES	140,410.74
	FINANCIAL SCRTARY LOCAL 2222 I	35,842.92
	FINANCIAL SCRTARY LOCAL 2321 I	11,694.84
	FINANCIAL SCRTARY LOCAL 2322 I	10,727.02

RPTPEC	PAYEE	RPTACUM
1	FINANCIAL SCRTARY LOCAL 2327 I	10,664.37
	FLEET TRAINING CONSULTING INC	16,250.00
	FOLEY HOAG ELIOT	48,330.15
	FORUM TEMPORARY SERVICES	38,404.73
	FOSSIL INC	11,224.36
	FOUR SEASONS HOTEL	12,586.20
	FUTURE NOW	36,556.70
	GANICK O'BRIEN & SARIN	13,902.53
	GEAR FOR SPORTS	15,948.43
	GERHARD M FRECHE	16,504.82
	GILTSPUR	85,217.20
	GLENN ASSOC INC	100,828.78
	GRAYBAR ELECTRIC CO INC	23,510.64
	HARBORLIGHTS PAVILION INC	10,625.00
	HARRISON CONFRNC SRVS MASS IN	202,397.97
	HARRY & LILLIAN FREEDMAN	115,132.95
	HARTNETT CONSTABLE SERVICES	40,506.00
	HARVARD BUSINESS SCL PBLSHING	10,062.50
	HARVARD UNIVERSITY	11,115.00
	HB COMMUNICATIONS INC	13,254.94
	HOLIDAY INN	15,809.44
	HUBBARD FERRIS	524,683.84
	IBM	78,025.96
	IMPACT PLUS COMMUNICATIONS	81,063.96

RPTPEC	PAYEE	RPTACUM
1	INC PUBLISHING CO	319,055.00
	INDUSTRIAL PROTECTION PRODUCTS	10,126.41
	INFORMATION STRUCTURES INC	40,471.00
	INNERCONNECTIONS UNLIMITED INC	80,020.94
	INSTRUCTIONAL DESIGN ASSOC INC	11,703.79
	INTEGRATED DATA SOLUTIONS INC	13,162.50
	INTERLEAF INC	14,557.45
	INTERSTATE OFFICE PARTITIONS	16,358.00
	ISSUE UNIT FEDERAL RESERV BANK	876,330.00
	J A MITCHELL ASSOC	18,465.00
	JAMES F HOUGHTON	22,872.85
	JANE BLALOCK	25,670.67
	JANE E NEWMAN	10,802.00
	JBA INC	45,135.00
	JOHN D SCHICK ASSOC	32,600.10
	JOHN F MCGARRY	33,750.00
	KASTEN & ASSOC	64,072.64
	KEARNEY & GLEASON	13,265.50
	KECHES MALLEN P C	19,267.50
	KELLY SERVICES INC	146,122.59
	KENNETH M CURTIS	13,435.17
	KEOGH MOTIVATION PLANS INC	232,000.33
	KEOHANE KEEGAN	33,322.85
	KIMON S ZACHOS	10,153.20



RPTPEC	PAYEE	RPTACUM
1	LANES DELIVERY SERVICE	15,793.00
	LESLEY COLLEGE	131,650.00
	LOTUS DEVELOPMENT CORP	20,025.00
	LUTHER F HACKETT	11,295.00
	MAC PRESS GROUP	18,211.20
	MACDONALDS MEDFORD EXPRESS INC	19,457.50
	MAIL TECHNOLOGY SYSTEMS INC	194,322.36
	MANPOWER	41,849.18
	MANPOWER INC	67,599.21
	MARBLEHEAD COMMUNICATIONS INC	90,039.32
	MARITZ MARKETING RESEARCH INC	189,352.61
	MARITZ PERFORMANCE IMPROVEMENT	80,962.58
	MARITZ TRAVEL CO	238,012.22
	MARKETING INFORMATION TECHNLGY	15,663.64
	MARRIOTT	23,027.28
	MARRIOTT CORP	17,896.46
	MARRIOTT MANAGEMENT SERVS CORP	81,418.43
	MARS ELECTRONICS	53,209.53
	MASS TAXPAYERS FOUNDATION INC	34,000.00
	MASSACHUSETTS ELECTRIC	26,318.35
	MASSACHUSETTS INST TECHNOLOGY	22,000.00
	MASSACHUSETTS TURNPIKE AUTH	28,132.66
	MEAD DATA CENTRAL INC	15,630.59
	METAPHOR INC	16,718.05

RPTPEC	PAYEE	RPTACUM
1	METPATH	18,662.00
	METROMEDIA COMMUNICATIONS CORP	25,744.27
	METROPOLITAN COLL BUREAU INC	428,039.76
	METROPOLITAN PARKING SYSTEM	14,265.00
	MILAN CONCEPT DESIGN	29,442.00
	MILES FINANCIAL SERVICES INC	19,683.81
	MIRAK BUILDING TRUST	144,318.78
	MOBILEMEDIA	30,880.87
	MORRISON MAHONEY & MILLER	19,049.91
	N E FOUNDATION FOR HUMANITIES	15,000.00
	NATIONWIDE COLLECTION	221,887.34
	NEW BOSTON TEMPS INC	15,263.79
	NEW ENGLAND COUNCIL INC	11,340.00
	NEW ENGLAND LEGAL FOUNDATION	15,000.00
	NEW ENGLAND TELEPHONE CO	32,180.46
	NEW HAMPSHIRE COLLEGE	20,838.00
	NEWBURY COLLEGE	22,765.00
	NORTHEASTERN UNIVERSITY	177,793.50
	NORTHERN TELECOM INC	282,265.06
	NORTON ASSET MANAGEMENT	17,619.16
	NYNEX SCIENCE TECHNOLOGY INC	338,259.63
	OFFICE SPECIALISTS	60,617.31
	OMNIBUS REALTY TRUST	320,680.00
	OSBORNE ASSOC	21,196.18

RPTPEC	PAYEE	RPTACUM
1	P C OBRIEN	603,218.11
	PAYROLL PLANS INC	1,318,191.72
	PAYWISE INC	1,036,940.73
	PEI CHUNG CHAO ROSANA HSU CHAO	15,426.09
	PERIPHERAL PARTS SUPPORT INC	20,449.65
	PHH HOMEQUITY INC	58,330.15
	PIERCE LEAHY ARCHIVES	20,326.09
	PITNEY BOWES	34,994.38
	PITTMAN	48,924.20
	POLAND SPRING CORP	25,829.77
	POSTAGE BY PHONE	63,760.00
	POSTMASTER	45,029.00
	POSTMASTER BOSTON	605,947.31
	POSTMASTER BRAINTREE	23,925.77
	POSTMASTER MARLBORO	10,665.50
	POSTMASTER PEWAUKEE	85,500.00
	POSTMASTER PROVIDENCE	13,376.00
	POWER COMPUTING CO	10,063.96
	POWER HOUSE	180,364.79
	PRODUCTIVITY PNT INTNL CPTR CP	10,781.19
	PRUDENTIAL INS CO AMERICA	47,650.01
	PRUDENTIAL INSURANCE	11,453.05
	QCC INC	218,761.25
	QUINTESSENTIAL SOLUTIONS	42,000.00

RPTPEC	PAYEE	RPTACUM
1	RAYCHEM CORP	11,048.45
	RCM CABOT	125,348.84
	RCMCABOT	35,108.56
	READY WILLING ABLE INC	13,360.00
	RICHARD SILKMAN ASSOC	10,430.00
	ROBERT E HADLEY	37,854.00
	ROBERT G ORR	185,000.00
	ROBERT Y PICK M D	81,450.00
	RONALD A HOMER	11,950.00
	ROSARIO PHILLIP TECHNOLOGY INC	26,460.00
	ROUTHIER	17,753.77
	SALESTAR	63,000.00
	SHERATON	15,852.85
	SHOW OF THE MONTH CLUB	13,525.00
	SIGMA CONSULTANTS INC	18,673.77
	SIGMA INTERNATIONAL INC	13,657.39
	SIMMONS COLLEGE	18,281.00
	SIR SPEEDY	17,652.26
	SKILL BUREAU	24,235.17
	SMITH & SOWALSKY	63,777.53
	SOUHEGAN COLOR INC	15,352.50
	STATE LEGISLATIVE LEADERS FNDN	17,500.00
	STATE OF NEW YORK	200,972.00
	STATE OF VERMONT	68,154.82

RPTPEC	PAYEE	RPTACUM
1	STONE WEBSTER	1,784,468.52
	STONEHILL COLLEGE	10,910.00
	STRAIGHT FORWARD SOFTWARE INC	10,319.37
	SUFFOLK UNIVERSITY	59,305.00
	SUPERIOR KITCHEN SERVICES	10,503.12
	TAC TEMPS	526,305.57
	TAD TECHNICAL SERVICES CORP	169,229.74
	TALENT TREE PERSONNEL SERVICES	10,796.02
	TAYLOR GROUP INC	36,404.31
	TECHNOVATIONS INC	21,352.56
	TELE-MATIC CORP	75,955.26
	TEMPXPRESS	52,877.20
	THOMAS F GILBANE JR	11,735.00
	TOBIN CORP	13,066.00
	TRANS UNION	85,764.84
	TRELLIS NETWORK SERVICES INC	46,563.13
	TRI CDMpanies INC	91,541.22
	U S FIRST	25,000.00
	U S TRUST	319,923.84
	UNISYS	152,373.00
	UNISYS CORP	1,208,111.52
	UNITED BEECHCRAFT	13,924.00
	UNITED WAY OF MA BAY	12,496.69
	UNIVERSITY OF SOUTHERN MAINE	12,666.60

RPTPEC	PAYEE	RPTACUM
1	VALCOM COMPUTER CENTERS OF L I	18,776.00
	VERMONT DEPT OF PUBLC SERV	45,553.92
	WANG CENTER	20,163.00
	WANG CENTER PERFORMING ARTS	15,380.00
	WANG LABORATORIES INC	46,862.86
	WINDHAM PROFESSIONALS	66,684.78
	WINDJAMMER PROMOTIONS	54,168.86
	WINIFRED E SCOTT ASSOC	16,140.27
	WOODMEN OF THE WORLD LIFE INS	98,174.43
	WORLD TRADE CENTER BOSTON	74,368.48
	XEROX CORP	209,489.92
	125 HIGH ST LTD PARTNERSHIP	9,698,136.26
	660 CORP	10,769.68

\*\* MK4FT03 TYPE O END OF REPORT.

\*\*\*\*\*

COMPANY: New England Telephone  
S. REA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
-----		
REVENUE ACCOUNTS		
-----		
Local Network Revenues		
-----		
5001	Basic area revenue	145,716
5002	Optional extended area revenue	0
5003	Cellular mobile service revenue	0
5004	Other mobile service revenue	1,512
510	Basic local serv rev (Class A Account 5000)	147,228
5010	Public telephone revenue	5,526
5040	Local private line revenue	5,453
5050	Customer premises revenue	20
5060	Other local exchange revenue	23,363
5069	Other local exchange revenue settlements	0
520	Basic local service revenue	181,590
Network Access Services Revenues		
-----		
5081	End user revenue	33,414
5082	Switched access revenue	110,373
5083	Special access revenue	10,484
5084	State access revenue	4,499
5080	Network access revenue	158,770
Long Distance (LD) Network Services Revenues		
-----		
5100	LD message revenue (Class A)	85,791
5111	LD inward-only revenue	5,730
5112	LD outward-only revenue	25
5110	Unidirectional LD Revenue	5,755
5121	Subvoice grade LD private network revenue	323
5122	Voice grade LD private network revenue	4,695
5123	Audio program grade LD private network revenue	0
5124	Video program grade LD private network revenue	0
5125	Digital transmission LD private network revenue	583
5126	LD private network switching revenue	0
5128	Other LD private network revenue	0
5129	Other LD private network revenue settlements	165
5120	Long distance private network revenue	5,766
51	Other long distance revenue	1,122
51	Other long distance revenue settlements	0
525	LD Network Service Revenues	98,434



COMPANY: New England Telephone

STATE: New Hampshire

PERIOD: From Jan 1994 To Dec 1994

COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	Miscellaneous Revenues	
5230	Directory revenue	22,563
5240	Rent revenue	3,640
5250	Corporate operations revenue	264
5261	Special billing arrangements revenue	16
5262	Customer operations revenue	97
5263	Plant operations revenue	0
5264	Other incidental regulated revenue	1,490
5269	Other revenue settlements	0
5260	Miscellaneous revenue (Class A)	1,603
5270	Carrier billing and collection revenue	7,286
5280	Nonregulated revenue	4,090
5200	Miscellaneous revenue	39,446
5301	Uncollectible revenue-telecommunications	7,268
5300	Uncollectible revenue-other	0
5300	Uncollectible revenue	7,268
530	Total Operating Revenues	470,972

COMPANY: New England Telephone  
ST/ REA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-2  
PAGE 1 OF 2

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
EXPENSE ACCOUNTS						
-----						
Plant Specific Operations						
-----						
6112	Motor vehicle	6,894	1,462	496	2,781	2,155
610	Clearance - Motor vehicle	5,554	1,279	432	2,524	1,319
615	Net Balance - Motor vehicle	1,340	183	64	257	836
6113	Aircraft	0	0	0	0	0
620	Clearance - Aircraft	0	0	0	0	0
625	Net Balance - Aircraft	0	0	0	0	0
6114	Special purpose vehicle	0	0	0	0	0
630	Clearance - Special purpose vehicle	0	0	0	0	0
635	Net Balance - Special purpose vehicle	0	0	0	0	0
6115	Garage work equipment	27	5	2	0	20
6116	Other work equipment	1,138	231	80	76	751
640	Clearance - Other work equipment	856	26	8	67	755
645	Net Balance - Other work equipment	282	205	72	9	(4)
6110	Network support	1,649	393	138	266	852
6121	Land & building	13,027	1,081	340	6,494	5,112
6122	Furniture & artworks	828	0	0	358	470
6123	Office equipment	1,567	369	112	309	777
6124	General purpose computers	16,682	185	57	73	16,367
6120	General support	32,104	1,635	509	7,234	22,726
6211	Analog electronic	3,241	1,873	580	6	782
6212	Digital electronic	11,193	4,102	1,292	39	5,760
6215	Electro-mechanical	0	0	0	0	0
6210	Central Office-switching	14,434	5,975	1,872	45	6,542
6220	Operator systems	13	9	3	0	1
6231	Radio systems	169	112	35	0	22
6232	Circuit equipment	8,246	5,697	1,795	39	715
6230	Central office-transmission	8,415	5,809	1,830	39	737

COMPANY: New England Telephone  
ST REA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-2  
PAGE 2 OF 2

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6311	Station apparatus	0	0	0	0	0
6341	Large PBX	0	0	0	0	0
6351	Public telephone terminal equipment	1,624	759	243	30	592
6362	Other terminal equipment	6,375	3,682	1,177	157	1,359
6310	Information origination/termination expense	7,999	4,441	1,420	187	1,951
6411	Poles	1,729	337	107	802	483
6421	Aerial cable	20,663	13,995	4,351	735	1,582
6422	Underground cable	1,787	1,144	360	74	209
6423	Buried cable	1,860	1,235	383	42	200
6424	Submarine cable	0	0	0	0	0
6425	Deep sea cable	0	0	0	0	0
6426	Intrabuilding network cable	126	83	25	4	14
6431	Aerial wire	128	85	26	6	11
6441	Conduit systems	769	49	16	2	702
6410	Cable and wire	27,062	16,928	5,268	1,665	3,201
650	Total Plant Specific Operations	91,676	35,190	11,040	9,436	36,010

COMPANY: New England Telephone  
STU AREA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
-----						
	Plant Nonspecific Operations					
	-----					
6511	PHFTU	0	0	0	N/A	0
6512	Provisioning	2,242	146	47	N/A	2,049
660	Clearance - Provisioning	2,349	13	3	N/A	2,333
665	Net Balance - Provisioning	(107)	133	44	N/A	(284)
6510	Other property plant and equipment expense	(107)	133	44	N/A	(284)
6531	Power	2,057	0	(13)	N/A	2,070
6532	Network administration	3,772	1,933	584	N/A	1,255
6533	Testing	3,851	2,768	883	N/A	200
6534	Plant operations administration	9,633	5,789	1,245	N/A	2,599
670	Clearance - Plant operations administration	1,038	479	162	N/A	397
675	Net Balance - Plant operations administration	8,595	5,310	1,083	N/A	2,202
6535	Engineering	10,791	5,234	1,725	N/A	3,832
680	Clearance - Engineering	2,260	718	251	N/A	1,291
685	Net Balance - Engineering	8,531	4,516	1,474	N/A	2,541
6536	Network Operations	26,806	14,527	4,011	N/A	8,268
6540	Access	0	0	0	N/A	0
6561	Depreciation-TPIS	99,858	N/A	N/A	N/A	99,858
6562	Depreciation-PHFTU	0	N/A	N/A	N/A	0
6563	Amortization-tangible	956	N/A	N/A	N/A	956
6564	Amortization-intangible	0	N/A	N/A	N/A	0
6565	Amortization-other	275	N/A	N/A	N/A	275
6560	Depreciations & Amortization Expense	101,089	N/A	N/A	N/A	101,089
690	Total Plant Nonspecific Operations	127,788	14,660	4,055	N/A	109,073

COMPANY: New England Telephone  
STU: EA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
-----						
	Customer Operations					
	-----					
6611	Product management	7,759	1,600	526	N/A	5,633
6612	Sales	8,208	3,539	1,170	N/A	3,499
6613	Product advertising	3,607	92	29	N/A	3,486
6610	Marketing Expense	19,574	5,231	1,725	N/A	12,618
6621	Call completion	4,222	1,958	538	N/A	1,726
6622	Number services	5,881	3,926	1,015	N/A	940
6623	Customer services	33,346	14,381	4,222	N/A	14,743
6620	Service Expense	43,449	20,265	5,775	N/A	17,409
700	Total Customer Operations	63,023	25,496	7,500	N/A	30,027
	Corporate Operations					
	-----					
6711	Executive	2,669	559	132	N/A	1,978
6712	Planning	87	48	17	N/A	22
6710	Executive and Planning	2,756	607	149	N/A	2,000
6721	Accounting & finance	3,396	1,760	554	N/A	1,082
6722	External relations	6,473	2,015	455	N/A	4,003
6723	Human resources	6,369	172	53	N/A	6,144
6724	Information management	8,242	0	0	N/A	8,242
6725	Legal	1,791	369	134	N/A	1,288
6726	Procurement	2,575	126	21	N/A	2,428
6727	Research and development	2,956	0	0	N/A	2,956
6728	Other general and administrative	48,021	2,553	23,269	N/A	22,199
6720	General & Administrative	79,823	6,995	24,486	N/A	48,342

COMPANY: New England Telephone  
STATE: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes	0	N/A	N/A	N/A	0
710	Total Corporate Operations Expense	82,579	7,602	24,635	N/A	50,342
720	Total Operating Expenses	365,066	82,948	47,230	9,436	225,452
730	Net Operating Revenue	105,906	N/A	N/A	N/A	N/A

COMPANY: New England Telephone  
STU REA: New Hampshire  
PER: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
Other Operating Income and Expense		
7110	Income from custom work	39
7130	Return from nonreg use of regulated facilities	0
7140	Gains/losses from foreign exchange	0
7150	Gains/losses from disposition of land & artworks	(25)
7160	Other operating gains and losses	(490)
7100	Other operating income and expenses	(476)
Operating Taxes		
7210	Operating investment tax credits-net	2,948
7220	Operating federal income taxes	40,587
7230	Operating state and local income taxes	4,821
7240	Operating other taxes	(6,424)
7250	Provision for deferred operating income tax-net	(10,398)
7200	Operating Taxes	25,638
Nonoperating Income and Expense		
7310	Dividend income	0
7320	Interest income	51
7330	Income from sinking and other funds	0
7340	Allowance for funds used during const (AFUDC)	293
7350	Gains/losses from the disposition of property	(54)
7360	Other nonoperating income	29,760
7370	Special charges	1,081
7300	Nonoperating Income and Expense	28,969
Nonoperating Taxes		
7410	Nonoperating investment tax credits-net	0
7420	Nonoperating federal income taxes	3,293
7430	Nonoperating state and local income taxes	759
7440	Nonoperating other taxes	4
7450	Provision for deferred nonoperating income tax-net	6,845
7400	Nonoperating Taxes	10,901

COMPANY: New England Telephone  
STU EA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE I-1-5  
PAGE 2 OF 2

TABLE I-1 - INCOME STATEMENT ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (ba)	Amount (bb)
-----		
	Interest and Related Items	
	-----	
7510	Interest on funded debt	18,152
7520	Interest expense-capital leases	7
7530	Amortization of debt issuance expense	125
7540	Other interest deductions	733
7500	Interest and Related Items	19,017
	Extraordinary Items	
	-----	
7610	Extraordinary income credits	0
7620	Extraordinary income charges	0
7630	Current inc tax effect of extraordinary items-net	0
7640	Provision for deferred inc tax effect of items-net	0
7600	Extraordinary Items	0
	Jurisdictional Differences & Nonregulated Income	
	-----	
7910	Income effects of jurisdictional differences-net	(2,024)
7990	Nonregulated net income	0
790	Net Income	76,819



CITY: New England Telephone  
STATE: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE B-1-2  
PAGE 1 OF 2

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
<b>Plant</b>						
-----						
2001	Telecommunications plant in service (TPIS)	1,385,161	91,604	36,724	4,045	1,444,086
2002	Property held for future telecom use (PHFTU)	0	0	0	0	0
2003	Telephone plant under construction-short term (TPUC)	6,674	5,497	0	0	12,171
2004	Telephone plant under construction-long term (TPUC)	2,987	1,716	0	0	4,703
2005	Telecommunications plant adjustment	0	0	0	0	0
2006	Nonoperating plant	313	0	77	0	236
2007	Goodwill	0	0	0	0	0
210	Total Plant	1,395,135	98,817	36,801	4,045	1,461,196
<b>TPIS - General Support</b>						
-----						
2111	Land	3,671	15	0	0	3,686
2112	Motor vehicles	751	0	106	0	645
2113	Aircraft	0	0	0	0	0
2114	Special purpose vehicles	110	0	0	0	110
2115	Garage work equipment	465	69	6	2	530
2116	Other work equipment	9,448	2,621	159	6	11,916
2121	Buildings	72,606	3,642	1,065	0	75,183
2122	Furniture	5,728	117	(38)	1	5,884
2123	Office equipment	20,729	3,592	146	1,333	25,508
2124	General purpose computers	15,153	4,234	948	(562)	17,877
2110	Land and Support	128,661	14,290	2,392	780	141,339
<b>TPIS - Central Office</b>						
-----						
2211	Analog electronic switching	33,639	125	5,556	(281)	27,927
2212	Digital electronic switching	224,602	19,616	7,033	298	237,483
2215.1	Step-by-step switching	1	0	0	0	1
2215.2	Crossbar switching	0	0	0	0	0
2215.3	Other electro-mechanical switching	0	0	0	0	0
2215	Electro-mechanical switching	1	0	0	0	1
2210	Central Office-Switching	258,242	19,741	12,589	17	265,411
2220	Operator Systems	4,212	666	3,154	(5)	1,719
2231.1	Satellite & earth stations	0	0	0	0	0
2231.2	Other radio facilities	7,855	(18)	71	103	7,869
2231	Radio systems	7,855	(18)	71	103	7,869
2232	Circuit equipment	242,524	23,695	7,445	1,882	260,656
2230	Transmission	250,379	23,677	7,516	1,985	268,525

C/ NY: New England Telephone  
S AREA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE B-1-2  
PAGE 2 OF 2

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
TPIS - Information Origination/Termination						
2311	Station apparatus	1,318	0	0	0	1,318
2321	Customer premises wiring	0	0	0	0	0
2341	Large PBX	0	0	0	0	0
2351	Public telephone terminal equipment	5,259	919	331	0	5,847
2362	Other terminal equipment	14,308	1,335	2,063	1,335	14,915
2310	Information Origination/Termination	20,885	2,254	2,394	1,335	22,080
TPIS - Cable & Wire						
2411	Poles	103,279	5,004	721	(73)	107,489
2421	Aerial cable	370,833	17,352	2,775	6	385,416
2422	Underground cable	100,244	3,344	487	0	103,101
2423	Buried cable	45,491	1,608	951	0	46,148
	Submarine cable	1,268	0	0	0	1,268
2424	Deep sea cable	0	0	0	0	0
2426	Intrabuilding network cable	1,077	81	0	0	1,158
2431	Aerial wire	5,680	269	33	0	5,916
2441	Conduit systems	83,992	2,845	26	0	86,811
2410	Cable & Wire	711,864	30,503	4,993	(67)	737,307
240	Total TPIS (before amortizable assets)	1,374,243	91,131	33,038	4,045	1,436,381

COMPANY: New England Telephone  
AREA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE B-1-3  
PAGE 1 OF 1

TABLE B-1 - BALANCE SHEET ACCOUNTS  
(Dollars in Thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
TPIS Amortizable Assets						
2681	Capital leases	3,686	0	3,686	0	0
2682	Leasehold improvements	7,232	473	0	0	7,705
2680	Amortizable tangibles	10,918	473	3,686	0	7,705
2690	Intangibles	0	0	0	0	0
260	Total TPIS	1,385,161	91,604	36,724	4,045	1,444,086

## B-12B. ANALYSIS OF TELECOMMUNICATIONS PLANT-IN-SERVICE RETIRED

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to other plant retired.
2. Charges to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross before salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of other accounts charged or credited.

Line No.	Account Charged (or Credited) (a)	AMOUNTS RELATING TO	
		Plant Sold With Traffic (b)	Other Plant Retired (c)
1	3100 Accumulated Depreciation	\$	\$ 35,766,740
2	3200 Accumulated Depreciation - Held for Future Telec. Use		
3	3300 Accumulated Depreciation - Nonoperating		
4	3410 Accumulated Amortization - Capitalized leases		
5	3420 Accumulated Amortizaion - Leasehold Improvements		
6	3500 Accumulated Amortization - Intangible		
7	3600 Accumulated Amortization - Other		
8	2006 Nonoperating Plant		
9	7150 Gains and Losses from the Disposition of Land and Artwork		
10	7160 Other Operating Gains and Losses		
11	Cash or Other Asset Account (Net Selling Price of Depreciable Plant Sold With Traffic)		
12	Cash or Other Asset Account (Net Selling Price of Nondepreciable Plant Sold)		
13	Other Accounts Specified		
15	Totals	\$	\$ 35,766,740

FULL EXPLANATION OF AMOUNTS REPORTED ABOVE ON LINE 13:

**B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002)**

Respondents shall list in column (a) each item amounting individually to \$5,000 or more and report all others in the aggregate. Amounts reported on this schedule shall be rounded to the nearest thousand dollars.

2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.

Line No.	Location and Description of Property (a)	Date Included in Account 2002 (b)	Book cost of Property Beginning of Year (c)
1	Nothing to Report		\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			

**B-12C. ANALYSIS OF ENTRIES IN PROPERTY HELD FOR FUTURE TELECOMMUNICATIONS USE (Account 2002) (continued)**

4. In column (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and corrections during the calendar year and fully explain each amount recorded in column (f) which exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

Line No.	Additions During the Year (d)	Retirements During the Year (e)	Transfers and Adjustments Charges and (Credits) (f)	Book cost of Property at End of Year (g)
1	\$ Nothing to report	\$	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

**B-12D. CAPITAL LEASES**

1. In Column (a) on page 1, the respondents shall list in account number order each category of plant (Class A account level) for which capital leases are recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

Line No.	Type of Property (a)	Capitalized Amount (b)	Accumulated Amortization in Account 3410 (c)	Balance (d)
1	Land and Support	\$	\$	\$
2		3,685,623	(3,685,623)	0
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

**B-12D. CAPITAL LEASES (continued)**

3. In Column (e) on page 2, the respondents shall list in account number order each category of plant for which capital leases are recorded. Line numbers on page 2 shall correspond with line numbers on page 1.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lessor and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

Line No.	Type of Property (e)	Lease Obligations		Annual Lease Cost Components		
		Current Account 4060 (f)	Long-Term Account 4250 (g)	Amortization Account 6563 (h)	Interest Account 7520 (i)	Other (j)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						



**B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED** (Account 1439)

- Report separately each acquisition with respect to which an amount was included in account 1439 at any time during the year, except that minor acquisitions, each with a purchase price of less than \$10,000 accounted for (a) on the basis of cost of acquisition, or (b) on the basis of original cost where there were no entries in account 2005, "Telecommunications Plant Adjustment" may be reported in the aggregate on a separate line for each group.
- List first the data relating to those acquisitions included in account 1439 at the beginning of the year (except minor acquisitions) and then list data for the acquisitions during the year.

Line No.	Name of Vendor (a)	Balance at Beginning of the Year (b)	DEBITS DURING THE YEAR			
			Purchase Price (c)	Reserve Requirement (d)	Acquisitions Expenses (e)	Other (f)
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total	\$	\$	\$	\$	\$

**B-13A. ANALYSIS OF TELECOMMUNICATIONS PLANT ACQUIRED** (Account 1439) (continued)

3. Show in notes the character of amounts reported in column (i).
4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

Line No.	Name of Vendor (a)	CREDITS DURING THE YEAR				Balance at End Of the Year (k)
		Amounts Cleared to		Other Clearances		
		Account 2001 (g)	Account 2005 (h)	Acct. No. (i)	Amount (j)	
1	Nothing to report	\$	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total	\$	\$	\$	\$	\$

**B-13B. ANALYSIS OF TELECOMMUNICATIONS PLANT PURCHASED FROM OR SOLD TO AFFILIATES**

- Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The net book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriation items (column (f)).
- A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

Line No.	Type of Trans. (a)	Name of Affiliate (b)	Original Cost (c)	Accumulated Depreciation (d)	Other (e)	Net Book Value (f)	Fair Market Value (g)	Purchase Price (h)	Sale Price (i)
1			\$	\$	\$	\$	\$	\$	\$
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

COMPANY: New England Telephone  
 STATE: New Hampshire  
 PERIOD: From Jan 1994 To Dec 1994  
 COSA: NENH

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
 (Dollars in Thousands)

Row No.	Description (a)	CREDITS DURING THE YEAR			
		Beginning Balance (b)	Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles	1,105	0	17	0
0110	Aircraft	0	0	0	0
0120	Special Purpose Vehicles	48	9	0	0
0130	Garage Work Equipment	173	43	0	3
0140	Other Work Equipment	4,073	680	0	50
0150	Buildings	19,451	1,922	69	0
0160	Furniture	692	297	(410)	148
0180	Office Support Equipment	277	136	0	0
0190	Company Communications Equipment	9,542	1,728	(30)	74
0200	General Purpose Computers	8,664	626	0	0
0210	Total Support Assets	44,025	5,441	(354)	275
0220	Analog Electronic Switching	17,055	4,526	(168)	0
0230	Digital Electronic Switching	69,758	16,028	437	0
0240	Step-by-Step Switching	1,797	0	0	0
0250	Crossbar Switching	293	0	(169)	0
0260	Other Electro-mech. Switching	0	0	0	0
0270	Total Central Office-Switching	88,903	20,554	100	0
0280	Operator Systems	3,159	209	(3)	0
0290	Satellite and Earth Sta. Facilities	0	0	0	0
0300	Other Radio Facilities	5,376	648	0	0
0310	Circuit Equipment	119,383	24,159	434	0
0320	Total Central Office-Transmission	124,759	24,807	434	0
0330	Station Apparatus	975	79	0	0
0340	Customer Premises Wiring	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0

COMPANY: New England Telephone  
STL REA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE B-5-2  
PAGE 1 OF 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

Row No.	Description (a)	CREDITS DURING THE YEAR			
		Beginning Balance (b)	Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment	3,050	421	80	0
0370	Other Terminal Equipment	9,919	1,158	754	0
0380	Total Info. Origination/Termination	13,944	1,658	834	0
0390	Poles	39,473	6,008	3	0
0400	Aerial Cable	177,624	29,163	568	0
0410	Underground Cable	41,555	6,630	80	0
0420	Buried Cable	21,783	2,841	0	0
0430	Submarine Cable	726	48	0	0
0440	Deep Sea Cable	0	0	0	0
0450	Intrabuilding Network Cable	313	87	0	0
0460	Aerial Wire	6,025	711	0	0
0470	Conduit Systems	17,296	1,702	0	0
0480	Total Cable and Wire Facilities	304,795	47,190	651	0
04	Total Accumulated Depreciation	579,585	99,859	1,662	275

COMPANY: New England Telephone  
STU AREA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

		CHARGES DURING THE YEAR				Ending Balance (j)
Row No.	Description (a)	Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles	0	106	1	0	1,015
0110	Aircraft	0	0	0	0	0
0120	Special Purpose Vehicles	0	0	0	0	57
0130	Garage Work Equipment	0	6	0	0	213
0140	Other Work Equipment	0	159	0	0	4,644
0150	Buildings	0	133	448	0	20,861
0160	Furniture	0	(63)	5	0	785
0180	Office Support Equipment	0	24	0	0	389
0190	Company Communications Equipment	0	122	11	0	11,181
0200	General Purpose Computers	0	948	0	0	8,342
0210	Total Support Assets	0	1,435	465	0	47,487
0220	Analog Electronic Switching	0	5,556	114	0	15,743
0230	Digital Electronic Switching	0	7,033	73	0	79,117
0240	Step-by-Step Switching	0	0	0	0	1,797
0250	Crossbar Switching	0	0	0	0	124
0260	Other Electro-mech. Switching	0	0	0	0	0
0270	Total Central Office-Switching	0	12,589	187	0	96,781
0280	Operator Systems	0	3,154	38	0	173
0290	Satellite and Earth Sta. Facilities	0	0	0	0	0
0300	Other Radio Facilities	0	71	1	0	5,952
0310	Circuit Equipment	0	7,445	197	0	136,334
0320	Total Central Office-Transmission	0	7,516	198	0	142,286
0330	Station Apparatus	0	0	0	0	1,054
0340	Customer Premises Wiring	0	0	0	0	0
0350	Large Private Branch Exchange	0	0	0	0	0

COMPANY: New England Telephone  
S' AREA: New Hampshire  
PERIOD: From Jan 1994 To Dec 1994  
COSA: NENH

Approved by OMB  
3060-0395  
Expires 5/31/94  
Unrestricted Version  
SUBMISSION 1  
TABLE B-5-4  
PAGE 1 OF 1

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in Thousands)

		CHARGES DURING THE YEAR				
Row No.	Description (a)	Retirements	Retirements	Cost of	Other	Ending
		w/Traffic (f)	w/o Traffic (g)	Removal (h)	Charges (i)	Balance (j)
0360	Public Telephone Terminal Equipment	0	331	0	0	3,220
0370	Other Terminal Equipment	0	2,063	54	0	9,714
0380	Total Info. Origination/Termination	0	2,394	54	0	13,988
0390	Poles	0	721	795	0	43,968
0400	Aerial Cable	0	2,775	1,344	0	203,236
0410	Underground Cable	0	487	306	0	47,472
0420	Buried Cable	0	951	106	0	23,567
0430	Submarine Cable	0	0	0	0	774
0440	Deep Sea Cable	0	0	0	0	0
0450	Intrabuilding Network Cable	0	0	0	0	400
0460	Aerial Wire	0	33	39	0	6,664
0470	Conduit Systems	0	26	29	0	18,943
0480	Total Cable and Wire Facilities	0	4,993	2,619	0	345,024
0	Total Accumulated Depreciation	0	32,081	3,561	0	645,739

## BASES OF CHARGES FOR DEPRECIATION - INTERSTATE

## JURISDICTION

## STATE OF NEW HAMPSHIRE

## NEW ENGLAND TELEPHONE &amp; TELEGRAPH COMPANY

YEAR ENDED DECEMBER 31, 1994

FORM M SCHEDULE B-14B

LINE	ACCOUNT NUMBER and TITLE OF PLANT ACCOUNTS and SUBACCOUNTS	DEPR. ALLOW. METHOD (b)	DEPR. PROCE- DURES (c)	WHOLE or REM LIFE (d)	LIFE (YEARS) (e)	NET SALVAGE (%) (f)	DEPRECIATION RESERVE (\$) (g)	RATE (%) (h)	RATIO OF DE RESERVE TO AVG. MONTH- BOOK COST (i)
1	2112 MOTOR VEHICLES	SL	ELG	R	1.2	11	1,015,707	0.0	145.35%
2	2114 SPEC PURP VEHICLES	SL	ELG	R	6.9	4	57,998	8.7	59.27%
3	2115 GARAGE WORK EQPT.	SL	ELG	R	6.3	2	205,137	8.5	49.10%
4	2116 OTHER WORK EQPT.	SL	ELG	R	7.9	2	4,477,448	8.9	49.42%
5	2121 BUILDINGS	SL	ELG	R	24.0	9	20,859,364	2.6	28.23%
6	2122.1 FURNITURE	SL	ELG	R	11.6	7	760,607	5.7	14.47%
7	2123.1 OFFICE SUPP. EQPT.	SL	ELG	R	8.1	9	387,993	5.3	14.07%
8	2123.2 OFFICIAL COMM. EQPT.	SL	O	R	4.5	9	11,037,078	8.5	55.37%
9	2124 GEN PURP. COMPUTERS	SL	ELG	R	1.8	5	8,340,699	0.0	50.50%
10	2211 ANALOG ELEC. SWITCH	SL	ELG	R	3.1	-1	15,742,732	14.5	51.14%
11	2212 DIGITAL ELEC. SWITCH	SL	ELG	R	10.2	1	78,762,061	8.9	34.24%
12	2215.1 ELECT MECH SXS	SL	O	R	0	0	1,797,082	0.0	0.00%
13	2215.2 ELECT MECH X-BAR	SL	O	R	0	0	124,539	0.0	0.00%
14	2220 OPERATOR SYSTEMS	SL	ELG	R	5.7	0	171,854	4.5	5.79%
15	2231 RADIO SYSTEMS	SL	ELG	R	4.5	-2	5,952,547	6.2	75.70%
16	2232.11 CIRCUIT EQ. DDB	SL	ELG	R	3.7	-4	1,686,362	10.7	71.31%
17	2232.1 CIRCUIT EQ. DIGITAL	SL	ELG	R	5.9	0	115,575,278	9.4	51.81%
18	2232.2 CIRCUIT EQ. ANALOG	SL	ELG	R	3.4	-3	19,082,320	11.4	75.43%
19	2311 STATION APPARATUS	SL	O	R	5.2	1	1,053,620	6.0	79.92%
20	2351 PUB.TEL TERM.EQPT.	SL	O	R	4.5	1	3,219,054	7.8	57.97%
21	2362.7/9 OTHER TERM.EQ. OTHER	SL	O	R	4.3	-5	9,499,481	7.3	66.44%
22	2411 POLE LINES	SL	ELG	R	19.0	-45	43,969,939	5.7	41.72%
23	2421.11 AERIAL CA EXCH MET	SL	ELG	R	11.2	-24	176,986,836	7.1	54.26%
24	2421.12 AERIAL CA EXCH NMET	SL	ELG	R	20.0	-27	1,702,370	5.7	16.59%
25	2421.21 AERIAL CA TOLL MET	SL	ELG	R	2.5	-20	16,682,734	26.0	108.73%
26	2421.22 AERIAL CA TOLL NMET	SL	ELG	R	20.0	-17	5,664,414	4.9	25.55%
27	2422.11 UNDRGD CA EXCH MET	SL	ELG	R	14.2	-17	35,986,544	5.4	47.82%
28	2422.12 UNDRGD CA EXCH NMET	SL	ELG	R	16.9	-23	2,382,270	6.0	26.21%
29	2422.21 UNDRGD CA TOLL MET	SL	ELG	R	2.4	-29	4,852,986	33.4	112.69%
30	2422.22 UNDRGD CA TOLL NMET	SL	ELG	R	19.8	-17	4,250,342	4.7	32.66%
31	2423.11 BURIED CA EXCH MET	SL	ELG	R	10.7	-8	22,625,828	6.0	50.69%
32	2423.12 BURIED CA EXCH NMET	SL	ELG	R	19.1	-8	3,155	2.9	40.80%
33	2423.21 BURIED CA TOLL MET	SL	ELG	R	2.4	-5	931,359	14.1	82.76%
34	2423.22 BURIED CA TOLL NMET	SL	ELG	R	21.0	-3	8,356	4.8	16.54%
35	2424.11 SUB CA EXCH MET	SL	ELG	R	14.4	-10	701,870	3.7	530.66%
36	2424.12 SUB CA EXCH NMET	SL	ELG	R	24.0	-5	878	4.2	12.90%
37	2424.21 SUB CA TOLL MET	SL	ELG	R	14.8	-5	71,205	4.8	55.24%
38	2424.22 SUB CA TOLL NMET	SL	ELG	R	0.0	0	0	0.0	0.00%
39	2426.11 INTRA NTWK CA MET	SL	ELG	R	12.8	-28	364,557	8.1	37.92%
40	2426.12 INTRA NTWK CA NMET	SL	ELG	R	19.8	-27	34,135	5.8	21.91%
41	2431 AERIAL WIRE	SL	O	R	5.7	-69	6,663,696	12.3	114.95%
42	2441 CONDUIT	SL	ELG	R	42.0	-5	18,943,227	2.0	22.16%



**B-15. ANALYSIS OF ENTRIES IN ACCUMULATED AMORTIZATION (Accounts 3410, 3420, 3500, 3600)**

- For each account identified in the column headings for columns (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and title in the space provided in column (a) and the amounts in the appropriate column.
- At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

Line No.	Particulars (a)	Amounts Applicable to Account 3410 (b)	Amounts Applicable to Account 3420 (c)	Amounts Applicable to Account 3500 (d)	Amounts Applicable to Account 3600 (e)
1	Balance at beginning of the year	\$ 3,491,752	\$ 5,208,460	\$ 0	\$ 0
	<b>ADDITIONS DURING THE YEAR</b>				
	Charged or (credited) to account:				
2	7160 Other Operating Gains and Losses				
3	7300 Non-operating Income				
4	6563.1 Amortization Expense				
	- Capitalized leases	193,861			
5	6563.2 Amortization Expense				
	- Leasehold Improvements		762,423		
6	6564 Amortization Expense				
	- Intangible				
7	6565 Amortization Expense - Other				
	Other accounts (specify):				
8					
9					
10					
11	Total additions during the Year	\$ 193,861	\$ 762,423	\$ 0	\$ 0
	<b>CLEARANCES DURING THE YEAR</b>				
	Clearance from account:				
12	2005 Telecom. Plant Adjustment				
13	2681 Capital leases	(3,685,623)			
14	2682 Leasehold Improvements		(55,838)		
15					
	Other accounts (specify):				
16					
17					
18					
19	Total clearances during the year	\$ 3,685,623	\$ 55,838	\$	\$
20	Balance at end of year	\$ (10)	\$ 5,915,045	\$ 0	\$ 0

**BASIS OF ANNUAL AMORTIZATION CHARGES**

**B-30B. NET DEFERRED OPERATING INCOME TAXES** (Account 4100 and 4340)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES</b> (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
1	Federal Income Taxes						
2	State and Local Income Taxes						
3	Total Net Current Operating Income Taxes (Account 4100)	\$ NONE	7250	\$ NONE	\$ NONE	\$ NONE	\$ NONE
	<b>NET NON-CURRENT OPERATING INCOME TAXES</b> (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
4	Federal Income Taxes	94,244,138		5,154,922	(9,018,531)		90,380,529
5	State and Local Income Taxes	20,234,111		1,162,602	(1,826,319)		19,570,394
6	Total Net Non-current Operating Income Taxes (Account 4340)	\$114,478,249	7250	\$ 6,317,524	\$(10,844,850)	\$ NONE	\$109,950,923
7	<b>TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$114,478,249		\$ 6,317,524	\$(10,844,850)	\$ NONE	\$109,950,923
	<b>NONPROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES</b> (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
8	Federal Income Taxes	(6,550,445)		(2,713,122)	5,362,180	(4,798)	(3,896,589)
9	State and Local Income Taxes	(889,978)		(275,727)	443,389	10,959	(733,275)
10	Total Net Current Operating Income Taxes (Account 4100)	\$(7,440,423)	7250	\$(2,988,849)	\$ 5,805,569	\$ 6,161	\$(4,629,864)
	<b>NET NON-CURRENT OPERATING INCOME TAXES</b> (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
11	Federal Income Taxes	(8,271,073)		(7,227,080)	3,610	4,797	(15,499,340)
12	State and Local Income Taxes	(2,164,911)		(1,465,175)	1,292	(10,959)	(3,617,835)
13	Total Net Non-current Operating Income Taxes (Account 4340)	\$(10,435,984)	7250	\$(8,692,255)	\$ 4,902	\$(6,162)	\$(19,117,175)
14	<b>TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$(17,876,407)		\$(11,681,104)	\$ 5,810,471	\$ (1)	\$(23,747,039)

Net Deferred Income Tax - SFAS 109 (Account 4341) 0

Deferred Regulatory Liability - SFAS 109 (Account 4361) 0

1,619,158

20,714,987

**B-30C. NET DEFERRED NON-OPERATING INCOME TAXES** (Account 4110 and 4350)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit)) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>	\$		\$	\$	\$	
	<b>NET CURRENT NON-OPERATING INCOME TAXES</b> (Account 4110)						
	Provision for Deferred Non-Operating Income Taxes-Net						
1	Federal Income Taxes		7450				
2	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
3	Federal Income Taxes		7640				
4	State and Local Taxes		7640				
5	Total Net Current Non-Operating Income Taxes (Account 4110)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
	<b>NET NONCURRENT NON-OPERATING INCOMETAXES</b> (Account 4350)						
	Provision for Deferred Non-Operating Income Taxes-Net						
6	Federal Income Taxes		7450				
7	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
8	Federal Income Taxes		7640				
9	State and Local Income Taxes		7640				
10	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
11	<b>TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES</b>	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE

## B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Account 4110 and 4350) (continued)

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>NONPROPERTY RELATED</b>	\$		\$	\$	\$	
	<b>NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)</b>						
	Provision for Deferred Non-operating Income Taxes-Net						
12	Federal Income Taxes	(6,494,424)	7450	4,110,241		3,229,995	(5,614,178)
13	State and Local Income Taxes	(1,392,882)	7450	773,139		695,611	(1,315,354)
	Deferred Income Tax Effect of Extraordinary Items-Net						
14	Federal Income Taxes	0	7640				0
15	State and Local Taxes	0	7640				0
16	Total Net Current Non-operating Income Taxes (Account 4110)	<u>\$(7,887,306)</u>		<u>\$4,883,380</u>	<u>\$ NONE</u>	<u>\$ 3,925,606</u>	<u>\$(6,929,532)</u>
	<b>NET NONCURRENT NON-OPERATING INCOME TAXES (Account 4350)</b>						
	Provision for Deferred Non-Operating Income Taxes-Net						
17	Federal Income Taxes	(11,259,104)	7450	1,628,494		(3,229,994)	(6,400,616)
18	State and Local Income Taxes	(2,407,410)	7450	332,961		(695,611)	(1,378,838)
	Deferred Income Tax Effect of Extraordinary Items-Net						
19	Federal Income Taxes	0	7640				0
20	State and Local Income Taxes	0	7640				0
21	Total Net Noncurrent Non-operating Income Taxes (Account 4350)	<u>\$(13,666,514)</u>		<u>\$1,961,455</u>	<u>\$ NONE</u>	<u>\$(3,925,605)</u>	<u>\$(7,779,454)</u>
22	<b>TOTAL NONPROPERTY RELATED NON-OPERATING INCOME TAXES</b>	<u>\$(21,553,820)</u>		<u>\$6,844,835</u>	<u>\$ NONE</u>	<u>\$ 1</u>	<u>\$(14,708,986)</u>

Annual Report of \_\_\_\_\_ Year Ended December 31, \_\_\_\_\_

B-31. RETAINED EARNINGS (Accounts 4550)

(1) List all reserves or appropriations of retained earnings and provide an explanation for any changes that have taken place in these reserves.

Line No.	Name of Reserve and Purpose for Which Created (a)	Amount at End of Year (b)
1	Retained Earnings - Reserved - Balance January 1	
2	Current Year Changes	
3	Retained Earnings - Rereserved - Balance December 31	
4		
5	Retained Earnings - Unsecured	
6	Balance January 1	
7	Net Income From Schedule B-11	
8	Other Increases (Itemize)	
9	Total Increases to Retained Earnings	
10	Decreases to Unreserved Retained Earnings	
11	Net Loss From Schedule B-11	
12	Dividends Paid and Declared (Schedule B-32)	
13	Other Decreases (Itemize)	
14	Total Decreases to Retained Earnings	
15	Balance December 31 Unreserved Retained Earnings	
16	Balance All Retained Earnings December 31	Total \$

I-35A INCREASE IN OPERATING EXPENSES

Give explanation of all accounts, over \$500, that have increased 10% or more over the prior year.

6112 - Motor Vehicle Expense increased \$547K due higher vehicle rental expense and lower clearances to plant expense.

6212 - Digital Electronic Expense is up \$5,875K due to an increase in right to use fees and additional plant labor costs.

6232 - Circuit Equipment Expense is up \$1,517K due to higher labor and material expense.

6351 - Public Telephone Terminal Equipment increased \$341K due to higher affiliate billing associated with branding costs.

6423 - Buried Cable Expense increased \$227K due to higher labor expense.

6621 - Call Completion Services is up \$825K as a result of higher labor and benefit expense.

6711 - Executive increased \$1,128K primarily due to higher affiliate billing.

6723 - Human Resources is up \$1,410 as a result of increased affiliate billing associated with the transfer of the Human Resources function to Telesector Resources Group.

6725 - Legal increased \$659K due to higher affiliate billing.

## I-36C. FEDERAL INCOME TAXES

1. Respondents shall report in column (b) data for each line item in column (a) with respect to Federal Income Taxes.

Line No.	Particulars (a)	Debit or (Credit) Amount (b)
1	7220 Operating Federal Income Taxes	\$40,587,292
2	7420 Nonoperating Federal Income Taxes	3,292,682
3	7630 Current Income Tax Effect of Extraordinary Items - Net	0
4	7640 Provision for Deferred Income Effect of Extraordinary Items - Net	0
	Other (specify):	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Total	\$43,879,974

**B-30B. NET DEFERRED OPERATING INCOME TAXES** (Account 4100 and 4340)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES</b> (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
1	Federal Income Taxes						
2	State and Local Income Taxes						
3	Total Net Current Operating Income Taxes (Account 4100)	\$ NONE	7250	\$ NONE	\$ NONE	\$ NONE	\$ NONE
	<b>NET NON-CURRENT OPERATING INCOME TAXES</b> (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
4	Federal Income Taxes	94,244,138		5,154,922	(9,018,531)		90,380,529
5	State and Local Income Taxes	20,234,111		1,162,602	(1,826,319)		19,570,394
6	Total Net Non-current Operating Income Taxes (Account 4340)	\$114,478,249	7250	\$ 6,317,524	\$(10,844,850)	\$ NONE	\$109,950,923
7	<b>TOTAL PROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$114,478,249		\$ 6,317,524	\$(10,844,850)	\$ NONE	\$109,950,923
	<b>NONPROPERTY RELATED</b>						
	<b>NET CURRENT OPERATING INCOME TAXES</b> (Account 4100)						
	Provision for Deferred Operating Income Taxes-Net						
8	Federal Income Taxes	(6,550,445)		(2,713,122)	5,362,180	(4,798)	(3,896,589)
9	State and Local Income Taxes	(889,978)		(275,727)	443,389	10,959	(733,275)
10	Total Net Current Operating Income Taxes (Account 4100)	\$(7,440,423)	7250	\$(2,988,849)	\$ 5,805,569	\$ 6,161	\$(4,629,864)
	<b>NET NON-CURRENT OPERATING INCOME TAXES</b> (Account 4340)						
	Provision for Deferred Operating Income Taxes-Net						
11	Federal Income Taxes	(8,271,073)		(7,227,080)	3,610	4,797	(15,499,340)
12	State and Local Income Taxes	(2,164,911)		(1,465,175)	1,292	(10,959)	(3,617,835)
13	Total Net Non-current Operating Income Taxes (Account 4340)	\$(10,435,984)	7250	\$(8,692,255)	\$ 4,902	\$(6,162)	\$(19,117,175)
14	<b>TOTAL NONPROPERTY RELATED DEFERRED OPERATING INCOME TAXES</b>	\$(17,876,407)		\$(11,681,104)	\$ 5,810,471	\$ (1)	\$(23,747,039)

Net Deferred Income Tax - SFAS 109 (Account 4341) 0  
 Deferred Regulatory Liability - SFAS 109 (Account 4361) 0

1,619,158  
 20,714,987



**B-30C. NET DEFERRED NON-OPERATING INCOME TAXES** (Account 4110 and 4350)

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In columns (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit)) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>PROPERTY RELATED</b>	\$		\$	\$	\$	
	<b>NET CURRENT NON-OPERATING INCOME TAXES</b> (Account 4110)						
	Provision for Deferred Non-Operating Income Taxes-Net						
1	Federal Income Taxes		7450				
2	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
3	Federal Income Taxes		7640				
4	State and Local Taxes		7640				
5	Total Net Current Non-Operating Income Taxes (Account 4110)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
	<b>NET NONCURRENT NON-OPERATING INCOMETAXES</b> (Account 4350)						
	Provision for Deferred Non-Operating Income Taxes-Net						
6	Federal Income Taxes		7450				
7	State and Local Income Taxes		7450				
	Deferred Income Tax Effect of Extraordinary Items-Net						
8	Federal Income Taxes		7640				
9	State and Local Income Taxes		7640				
10	Total Net Noncurrent Non-Operating Income Taxes (Account 4350)	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE
11	<b>TOTAL PROPERTY RELATED DEFERRED NON-OPERATING INCOME TAXES</b>	\$ NONE		\$ NONE	\$ NONE	\$ NONE	\$ NONE

## B-30C. NET DEFERRED NON-OPERATING INCOME TAXES (Account 4110 and 4350) (continued)

Line No.	Particulars (a)	Balance at Beginning of Year (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance at End of Year (g)
	<b>NONPROPERTY RELATED</b>	\$		\$	\$	\$	
	<b>NET CURRENT NON-OPERATING INCOME TAXES (Account 4110)</b>						
	Provision for Deferred Non-operating Income Taxes-Net						
12	Federal Income Taxes	(6,494,424)	7450	4,110,241		3,229,995	(5,614,178)
13	State and Local Income Taxes	(1,392,882)	7450	773,139		695,611	(1,315,354)
	Deferred Income Tax Effect of Extraordinary Items-Net						
14	Federal Income Taxes	0	7640				0
15	State and Local Taxes	0	7640				0
16	Total Net Current Non-operating Income Taxes (Account 4110)	<u>\$(7,887,306)</u>		<u>\$4,883,380</u>	<u>\$ NONE</u>	<u>\$ 3,925,606</u>	<u>\$(6,929,532)</u>
	<b>NET NONCURRENT NON-OPERATING INCOME TAXES (Account 4350)</b>						
	Provision for Deferred Non-Operating Income Taxes-Net						
17	Federal Income Taxes	(11,259,104)	7450	1,628,494		(3,229,994)	(6,400,616)
18	State and Local Income Taxes	(2,407,410)	7450	332,961		(695,611)	(1,378,838)
	Deferred Income Tax Effect of Extraordinary Items-Net						
19	Federal Income Taxes	0	7640				0
20	State and Local Income Taxes	0	7640				0
21	Total Net Noncurrent Non-operating Income Taxes (Account 4350)	<u>\$(13,666,514)</u>		<u>\$1,961,455</u>	<u>\$ NONE</u>	<u>\$(3,925,605)</u>	<u>\$(7,779,454)</u>
22	<b>TOTAL NONPROPERTY RELATED NON-OPERATING INCOME TAXES</b>	<u>\$(21,553,820)</u>		<u>\$6,844,835</u>	<u>\$ NONE</u>	<u>\$ 1</u>	<u>\$(14,708,986)</u>

## I-36C. FEDERAL INCOME TAXES

1. Respondents shall report in column (b) data for each line item in column (a) with respect to Federal Income Taxes.

Line No.	Particulars (a)	Debit or (Credit) Amount (b)
1	7220 Operating Federal Income Taxes	\$40,587,292
2	7420 Nonoperating Federal Income Taxes	3,292,682
3	7630 Current Income Tax Effect of Extraordinary Items - Net	0
4	7640 Provision for Deferred Income Effect of Extraordinary Items - Net	0
	Other (specify):	
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30	Total	\$43,879,974

**I-38. SPECIAL CHARGES**

1. Respondents shall enter in column (b) the amount of abandoned construction projects, telecommunications plant acquisition adjustment amortized and any other item over \$10,000 reported in column (a). The aggregate of all other items shall be reported on line 27 and the total shall be reported on line 28.

Line No.	Description of Item (a)	Amount (b)
1	Abandoned Construction Projects	\$ 55,192
2	Amortization of Telecommunications Plant Acquisition Adjustment	
	Other (Specify):	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Aggregate of All Other Items .....	
28	TOTAL	\$ 55,192

**I-38. SPECIAL CHARGES**

1. Respondents shall enter in column (b) the amount of abandoned construction projects, telecommunications plant acquisition adjustment amortized and any other item over \$10,000 reported in column (a). The aggregate of all other items shall be reported on line 27 and the total shall be reported on line 28.

Line No.	Description of Item (a)	Amount (b)
1	Abandoned Construction Projects	\$ 55,192
2	Amortization of Telecommunications Plant Acquisition Adjustment	
	Other (Specify):	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27	Aggregate of All Other Items .....	
28	TOTAL	\$ 55,192

**I-39. SPECIAL EXPENSES ATTRIBUTABLE TO FORMAL REGULATORY CASES**

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party, including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with the procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers, and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expenses of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expenses reported in columns (b), (c) and (d) shall be reported in column (e).

Line No.	Description of Regulation or Case (a)	Special Assessments by Regulatory Commissions (b)	OTHER SPECIAL EXPENSES		Total Reported Expenses and Assessments (e)
			Fees, Retainers Expenses, and Other Billed Items (c)	Incremental Payroll Costs and Directly Associated Expenses (d)	
1	DR 94-001	\$	\$ 36,136	\$	\$ 36,136
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total	\$	\$ 36,136	\$	\$ 36,136

**I-40. ADVERTISING**

1. Respondents shall disclose on line 1, the total amount charged to Account 6613, Product Advertising. Those costs shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount of external relations expenditures to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs incurred that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the costs of service in setting rates.

Line No.	Account No. (a)	Account Title (b)	Amount During the Year (c)
1	6613	Product Advertising	\$
2	6722	External Relations	3,607,681
3	7370	Special Charges	6,473,442*
		Other (Specify):	
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36		* Includes all External Relations expense, not just	
37		advertising	
38			
39		Total	\$ 10,081,123

**I-41. GENERAL SERVICES AND LICENSES** (Accounts 5200 and 6728)

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general account, engineering, financial, legal, patent, and other general services.
2. Respondents shall describe in column (b) the type of service provided.

Line No.	Name of Affiliate (a)	Service Provided (b)	Amount (c)
1	NYNEX Corporate	\$ Billing associated	\$ 942,725
2	Telesector Resource Group	with the provision	70,907,373
3	Bellcore	of Technical,	4,276,908
4	NYNEX Government Affairs	Regulatory,	40,628
5	Science & Technology	Government Relations,	283,140
6	NYNEX Information Resources Company	Centralized Data	393,710
7		Processing Services,	
8		Marketing and	
9		Methods Services,	
10		Training Systems	
11		support and	
12		Bellcore projects.	
13		The respondent	
14		paid for materials,	
15		apparatus, equipment,	
16		supplies and	
17		services.	
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42	Aggregate of All Other Amounts .....	.....	
43		Total	\$76,844,484



## MEMBERSHIP FEES AND DUES

State of New Hampshire

New England Telephone and Telegraph Company

Year Ended December 31, 1994

Schedule I-42

(Code)  
NETC(MMYY)  
1294

Line No.	Particulars (a)	Amount (b)
	EXPENDITURES CHARGED TO OPERATING EXPENSES #	
	MEMBERSHIPS IN:	
1	Associations of Telecommunications Companies	\$ 2,401
2	Trade, Technical, and Professional Associations	23,271
3	Other Organizations (Specify Type):	
4	Other Business Person's Organizations	223
5	# Includes Estimated Amounts charged to Expense through Clearing Accounts	
6		
7		
	EXPENDITURES CHARGED TO ACCOUNT 7370	
		Total
		\$ 25,895
	MEMBERSHIPS IN:	
8	Social and Athletic Clubs	\$ 3,519
9	Service Clubs (Rotary, Kiwanis, Etc.)	17,642
10	Other Organizations (Specify Type):	
11	Business Person's Organizations other than Service Clubs	32,557
12		
13		
14		
15		Total
		\$ 53,718

STATEMENT 1

NYNEX-NEW ENGLAND TELEPHONE COMPANY  
INFORMATION REQUIRED BY NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION

TELEPHONE SERVICE REQUIRED FOR THE PROPER ADMINISTRATION OF THE COMPANY'S BUSINESS IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF CERTAIN EMPLOYEES AND EXCHANGE AGENTS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON OCTOBER 31, 1994 WAS:

EMPLOYEES.....628  
EXCHANGE AGENTS.....0  
TOTAL.....628

TELEPHONE SERVICE IS FURNISHED WITHOUT CHARGE AT THE RESIDENCE OF EMPLOYEES HAVING THIRTY OR MORE YEARS OF TELEPHONE COMPANY NYNEX-NET CREDITED SERVICE AND TO EMPLOYEES RETIRED ON SERVICE OR DISABILITY PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON OCTOBER 31, 1994 WAS:

EMPLOYEES.....0  
RETIRED EMPLOYEES...1496  
TOTAL.....1496

TELEPHONE SERVICE IS FURNISHED AT ONE-HALF THE ESTABLISHED RATES TO EMPLOYEES OF SIX MONTH'S SERVICE, TO EXCHANGE AGENTS AND TO RETIRED EMPLOYEES ON SPECIAL PENSIONS. THE NUMBER OF SUCH SERVICES FURNISHED IN NEW HAMPSHIRE ON OCTOBER 31, 1994 WAS:

EMPLOYEES.....1580  
EXCHANGE AGENTS.....0  
RETIRED EMPLOYEES.....4  
TOTAL.....1584

ESTIMATED REVENUE RECEIVED..\$339,609.36.

STATEMENT 2

NYNEX-NEW ENGLAND TELEPHONE COMPANY  
INFORMATION REQUIRED BY NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION

DIRECTORS' SERVICE

TELEPHONE SERVICE WAS FURNISHED IN NEW HAMPSHIRE WITHOUT CHARGE  
TO THE FOLLOWING COMPANY DIRECTORS DURING THE YEAR ENDING  
OCTOBER 31, 1994

NAME	CITY/TOWN
MR. KIMON S. ZACHOS	MANCHESTER, NH
MS. JANE NEWMAN	NO. HAMPTON, NH

**STATEMENT 3**

**NYNEX-NEW ENGLAND TELEPHONE  
INFORMATION REQUIRED BY NEW HAMPSHIRE  
PUBLIC UTILITIES COMMISSION**

**OBSOLETE RATES - OCTOBER 31, 1994**

**NOTHING TO REPORT**

**NYNEX-NEW ENGLAND TELEPHONE COMPANY  
EMPLOYEES TELEPHONE SERVICE  
STATE OF NEW HAMPSHIRE**

**NUMBER OF EMPLOYEES PROVIDED WITH  
TELEPHONE SERVICE AT REDUCED RATES IN 1994.....3708**

**ESTIMATED ANNUAL INTRASTATE REVENUE BILLED  
TO EMPLOYEES PROVIDED WITH TELEPHONE SERVICE  
AT REDUCED RATES IN 1994.....\$339,609.36**

ANNUAL REPORT

of

New England Telephone & Telegraph Company

TO THE

STATE OF NEW HAMPSHIRE

PUBLIC UTILITIES COMMISSION

For the year ended December 31,

1994

OATH

State of New Hampshire.

County of Suffolk ss.

We, the undersigned, \_\_\_\_\_ and Stanley N. Baker  
of the New England Telephone Co. utility, on our oath do severally say that the foregoing report has  
been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined  
the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to  
each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts  
and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which  
said report is made.

Stanley N. Baker  
Managing Director

Subscribed and sworn to before me this

21st day of MARCH 1995

David A. Raney

DAVID A. RANEY  
Notary Public  
My Commission Expires  
June 18, 1999